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UNITED STATES DISTRICT COURT FOR THE DISTRICT OF PUERTO RICO

X		
In re:		
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	OMESA e III	
as representative of Case	Case No. 17-BK-3283 (LTS)	
THE COMMONWEALTH OF PUERTO RICO et al., (Join	nt Administered)	
Debtors. 1		

CERTIFICATE OF SERVICE

I, Aurea E. García-Ríos, hereby certify that I am of legal age, am not a party of the above-caption action, am employed by Professional Legal Counsels, and that I caused for the following documents to be served on October 18, 2021 via CMECF automatic noticing on the parties listed on Exhibit A by e-mail, to the Standard Parties² listed on Exhibit B also by e-mail; and on October 19, 2021 by USPS First Class Mail on the parties listed on Exhibit C:

Response In Opposition to Three Hundred Ninety-First Omnibus Objection (Substantive) of the Commonwealth of Puerto Rico to Claim No. 20926 [Docket Entry No. 17974]

Docket 18536 at 17-bk-3283 (LTS)

Dated: October 19, 2021

/s/Aurea E. García-Ríos Aurea E. García-Ríos

¹ The Debtors in these Title III Cases, along with each Debtor's respective Title III case number and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the "Commonwealth") (Bankruptcy Case No. 17-BK-3283- LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17-BK-3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17-BK-3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17-BK-3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17-BK-4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

² As defined in the *Fifteenth Amended Notice*, *Case Management and Administrative Procedures Order*, at Docket No. 17127 in case 17-bk-3283.

Exhibit AVia CMECF automatic e-mail noticing

DESCRIPTION	NAME	EMAIL
Counsel to Learning Alliances, LLC	Vidal, Nieves & Bauzá, LLC	rcruz@vnblegal.com
Counsel to Liberty Cablevision of Puerto Rico, LLC	Orlando Fernández Law Offices	ofernandez@oflawoffice.com
Counsel to Ambac Assurance Corporation	Ferraiuoli, LLC	rcamara@ferraiuoli.com scolon@ferraiuoli.com
Jimenez-Gandara Estate	Estate of Carmen D. Jimenez Gandara	cetj@maaspr.com
Counsel to Senado de Puerto Rico	Quinones Arbona Candelario PSC	vcandelario@qaclaw.com
Counsel to Senado de Puerto Rico	Luis Vega Ramo	vegaramosluis@gmail.com
Counsel to Luis R. Santini-Gaudier, Plaintiff in Adversary Proceeding Case No. 18-00053, Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía, and Cooperativa de Ahorro y Crédito de Juana Díaz	Harry Anduze Montano Law Offices	jmoralesb@microjuris.com corraldieg@gmail.com
Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Winston & Strawn LLP	jmotto@winston.com
Counsel to UBS Trust Company of Puerto Rico	Skadden, Arps, Slate, Meagher & Flom LLP	Paul.lockwood@skadden.com
Counsel to Integrand Assurance Company	Cobián Roig Law Offices	eduardo@cobianroig.com
Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	bos-bankruptcy@hklaw.com
Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Douglas.Hallward- Driemeier@ropesgray.com
Counsel to LUMA Energy, LLC	DLA Piper LLP (US)	brett.ingerman@US.dlapiper.com

DESCRIPTION	NAME	EMAIL
Counsel to Rene Pinto-Lugo, et	Roberto Maldonado Law	romn1960@gmail.com
al., Plaintiff in Adversary	Office	
Proceeding 18-00041, and		
Manuel Natal-Albelo Plaintiff in		
Adversary Proceeding 19-00003		
Counsel to The Board of	Rafael A. Ortiz-Mendoza	rafael.ortiz.mendoza@gmail.com
Trustees of the Puerto Rico		
Electric Power Authority		
Employees' Retirement System, Juan Carlos Adrover, Sammy		
Ramírez and Alvin Román, Jose		
Ramon Rivera-Rivera, Ralphie		
Dominicci-Rivera, Erasto Zayas-		
Lopez, Sammy Rodriguez		
Counsel to Suiza Dairy Corp.	Godreau & Gonzalez Law, LLC	rgv@g-glawpr.com
Counsel to Autonomous	Winston & Strawn LLP	ldelgado@winston.com
Municipality of San Juan,		
Intervenor in Adversart		
Procedding 19-00393		
Prosol-Utier	Prosol-Utier	prosol@utier.org
Counsel to Financial Guaranty	Rexach & Picó, CSP	mpico@rexachpico.com
Insurance Company		
Counsel to Autonomy Capital	Latham & Watkins LLP	michael.reiss@lw.com
(Jersey) L.P.		
Creditor and Party-in-Interest	The Bank of Nova Scotia	luis.bautista@scotiabank.com
Counsel to the Official	Bennazar, García & Milián,	ajb@bennazar.org
Committee of Retired	C.S.P.	bgm.csp@bennazar.org
Employees of Puerto Rico & the		hector.mayol@bennazar.org
Official Committee of Retirees		francisco.delcastillo@bennazar.or
		g
Counsel to the Estate of Delia	Hernandez-Oharriz &	ehernandez@lawservicespr.com
Hernandez	Santiago, P.S.C.	
Counsel to Puerto Rico Electric	Corretjer, L.L.C.	ejcr@corretjerlaw.com
Power Authority ("PREPA")		
Counsel to Bella International,	Elián N. Escalante De Jesús,	elian.escalante@gmail.com
LLC, Bella Retail Group, LLC,	Esq.	
International Automotive		
Distributors Group, LLC, Bella		
Export Corporation, Jeronimo		
Esteve Abril and Carlos Lopez-		
Lay		

DESCRIPTION	NAME	EMAIL
Counsel to The Bank of New	Sepulvado & Maldonado, &	emaldonado@smlawpr.com
York Mellon, as trustee, Total	Couret	acouret@smlawpr.com
Petroleum Puerto Rico Corp.,	Courer	adeliz@smlawpr.com
Siemens Transportation		jsantos@smlawpr.com
Partnership Puerto Rico, S.E.,		Jsantos@simawpr.com
and Siemens Corporation		
Counsel to the Puerto Rico	O'Melveny & Myers, LLP	emckeen@omm.com
Fiscal Agency and Financial	o weively a wayers, EEr	apavel@omm.com
Advisory Authority on behalf of		
the Governor of Puerto Rico &		
AAFAF		
Counsel to National Public	Seda & Perez Ochoa, PSC	epo@amgprlaw.com
Finance Guarantee Corporation	,	
Counsel to National Public	Adsuar Muniz Goyco Seda &	epo@amgprlaw.com
Finance Guarantee Corporation,	Perez-Ochoa, PSC	larroyo@amgprlaw.com
Aurelius Investment, LLC,	1 0102 0 0110 11, 1 2 0	acasellas@amgprlaw.com
Aurelius Opportunities Fund,		loliver@amgprlaw.com
LLC, Lex Claims, LLC, and		kstipec@amgprlaw.com
Voya Institutional Trust		pjime@icepr.com
Company, Voya Institutional		
Trust Company, Plaintiff in		
Adversary Proceeding 17-00216,		
Abengoa S.A. and Abengoa		
Puerto Rico, S.E., and		
Consolidated Waste Services		
LLC		
Counsel to National Public	Adsuar Muniz Goyco Seda &	epo@amgprlaw.com
Finance Guarantee Corporation	Perez-Ochoa, PSC	loliver@amgprlaw.com
		acasellas@amgprlaw.com
Counsel to GMS Group, LLC	Perkins Coie LLP	geisenberg@perkinscoie.com
Counsel to José Ramón Rivera	Guillermo Ramos Luiña	gramlui@yahoo.com
Rivera, Ralphie Dominicci		
Rivera, Ángel R. Figueroa		
Jaramillo and Erasto Zayas		
López, Plaintiffs in Adversary		
Proceeding 18-00047, and		
Cooperativa De Ahorro Y		
Crédito Abraham Rosa, et al.,		
Plaintiff in Adversary		
Proceeding 18-00028 and Co-		
Counsel to Cooperativa de		
Ahorro y Crédito de Rincón,		
Cooperativa de Ahorro y Crédito		

DESCRIPTION	NAME	EMAIL
Dr. Manuel Zeno Gandía and		
Cooperativa de Ahorro y Crédito		
de Juana Díaz		
Counsel to Filsinger Energy	Sanchez Pirillo LLC	gviviani@sanpir.com
Partners, Inc., Attorneys for		jreyes@sanpir.com
Edward D. Jones & Corp. and		jsanchez@sanpir.com
counsel for Puerto Rico AAA		alavergne@sanpir.com
Portfolio Bond Fund II, Inc.		
Puerto Rico AAA Portfolio		
Bond Fund, Inc. Puerto Rico		
AAA Portfolio Target Maturity		
Fund, Inc. Puerto Rico Fixed		
Income Fund, Inc. Puerto Rico		
Fixed Income Fund II, Inc.		
Puerto Rico Fixed Income Fund		
III, Inc. Puerto Rico Fixed		
Income Fund IV, Inc. Puerto		
Rico Fixed Income Fund V, Inc.		
Puerto Rico GNMA & US		
Government Target Maturity		
Fund, Inc. Puerto Rico		
Mortgage-Backed & US		
Government Securities Fund,		
Inc. Tax-Free Puerto Rico Target		
Maturity Fund, Inc. Tax-Free		
Puerto Rico Fund, Inc. Tax-Free		
Puerto Rico Fund II, Inc. Puerto		
Rico Investors Bond Fund I, Inc.		
Puerto Rico Investors Tax-Free		
Fund, Inc. Puerto Rico Investors		
Tax-Free Fund II, Inc. Puerto		
Rico Investors Tax-Free Fund		
III, Inc. Puerto Rico Investors		
Tax-Free Fund IV, Inc. Puerto		
Rico Investors Tax-Free Fund V,		
Inc. Puerto Rico Investors Tax-		
Free Fund VI, Inc. UBS IRA		
Select Growth & Income in		
Adversary Proceeding 19-00367		

DESCRIPTION	NAME	EMAIL
Counsel to Administración De Seguros De Salud De Puerto Rico	De Diego Law Offices, PSC	wssbankruptcy@gmail.com
Counsel to Puerto Rico Industrial Development Company (PRIDCO)	PLC Law	lramos@plclawpr.com
Counsel to Municipio de San Juan	Ferrari Law, PSC	ferraric@ferrarilawpr.com
Counsel to Instituto de Competitividad Y Sostenibilidad Economica de Puerto Rico (ICSE)	Law Firm of Fernando E. Agrait	agraitfe@agraitlawpr.com
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	stan.ladner@butlersnow.com
Autopistas de PR, LLC	Autopistas de PR, LLC	xavier.carol@abertis.com
Counsel to Levy Echeandia Trust, Inmobiliaria Levy, Inc., Francisco Levy Hijo, Inc., Ricardo Levy Echeandia and Lourdes Arce Rivera, and Laura Levy	Andrés L. Córdova	acordova@juris.inter.edu
Counsel to Cooperativa de Ahorro y Credito de Empleadoes Municipales de Guaynabo (a/k/a MUNICOOP)	Luis Fred Salgado, Esq.	luisfredsalgado@hotmail.com
Counsel to the Office of Government Ethics of Puerto Rico	Office of Government Ethics of Puerto Rico	ldelacruz@oeg.pr.gov
Counsel to BEC Co, Inc. d/b/a Empacadora Hill Brothers	The Financial Attorneys, P.S.C.	rfc@thefinancialattorneys.com
Counsel to Roche Diagnostics Corporation	Daniel Molina López, Esq.	dmolinalaw@gmail.com
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica	Sistema de Retiro AEE	MARIAE.HERNANDEZ@prepa.com carmen.herrero@prepa.com
Counsel to Luis Modesto Rodríguez Rivera, Juan Alberto Santiago Meléndez, César Caminero Ramos, Rafael Bonilla Rivera, Julio Rancel López, & Emmanuel Rodríguez Collazo	Miguel Ángel Serrano-Urdaz	serrano.urdaz.law@hotmail.com

DESCRIPTION	NAME	EMAIL
Counsel to the Puerto Rico	O'Melveny & Myers, LLP	jrapisardi@omm.com
Fiscal Agency and Financial		pfriedman@omm.com
Advisory Authority		dperez@omm.com
		dcantor@omm.com
		mdiconza@omm.com
		wsushon@omm.com
DD 4 T 20 C 1'	D E1 (C : I	
PBA Top 20 Creditor	Deya Elevator Service Inc	ventas@deya.com
Counsel to Sistema de Retiro de	Bufete Emmanuelli, C.S.P.	rolando@bufete-emmanuelli.com
los Empleados de la Autoridad		jessica@bufete-emmanuelli.com
de Energía Eléctrica, Union de		notificaciones@bufete-
Empleados de la Corporacion del		emmanuelli.com
Fondo del Seguro del Estado,		wilbert_lopez@yahoo.com
Asociacion de Empleados		wendolyn@bufete-
Gerenciales del Fondo del		emmanuelli.com
Seguro del Estado Corp., Union		
de Medicos de la Corporacion		
del Fondo del Seguro del Estado		
Corp., Prosol-Utier and		
Federación de Maestros de		
Puerto Rico and Sistema de		
Retiro de los Empleados de la		
Autoridad de Energa Elctrica		
(SREAEE), Asociación de		
Profesores y Profesoras del		
Recinto Universitario de		
Mayagüez, Inc. ("APRUM"),		
Plaintiff in Adversary		
Proceeding 17-00197,		
Hermandad de Empleados del		
Fondo del Seguro del Estado, Inc		
, et al. Plaintiff in Adversary		
Proceeding 18-00091, and Unión		
de Trabajadores de la Industria		
Eléctrica y Riego Inc ("UTIER")	I 0 D1 1 II D	
Counsel to the Official	Jenner & Block, LLP	mroot@jenner.com
Committee of Retired		csteege@jenner.com
Employees of Puerto Rico		
Counsel to Cooperativa A/C,	Marichal, Hernandez, Santiago	jnegron@mhlex.com
et.al and Industria Lechera de	& Juarbe, LLC	rsantiago@mhlex.com
Puerto Rico, Inc.		
Counsel to Gila, LLC	RPP Law, PSC	rprats@rpplaw.com
Attorney for Maria C. Figueroa	Vanessa Hernández Rodríguez	hernandezrodriguez.v@gmail.co
Torres		m

DESCRIPTION	NAME	EMAIL
Counsel to Silvia Consuelo Blasini Batista, Annette Mary Blasini Batista, Antonia Rita Blasini Batista and Silvia Batista Castresana	Ramon Torres Rodriguez, Esq.	rtorres@torresrodlaw.com
Counsel to Julio E Leandry- Hernández, Ileana Ortiz- Santiago Autonomous Municipality of Ponce, and Jorge Rafael Eduardo Collazo Quinones	Carlos Fernandez-Nadal, Esq.	carlosfernandez@cfnlaw.com
Counsel to the United States of America	United States Department of Justice	Bradley.Humphreys@usdoj.gov
Magistrate Judge	United States District Court, District of Massachusetts	deindprcorresp@mad.uscourts.go v
Counsel to Whitefish Energy Holdings, LLC	Foley & Lardner LLP	tdolcourt@foley.com
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	rich.katz@torquepointllc.com
Counsel to Fir Tree Capital Management, LP	Vilariño & Associates LLC	jvilarino@vilarinolaw.com
Counsel to Sola Ltd, Ultra Master Ltd, Ultra NB LLC and Solus Opportunities Fund 5 LP	Simpson Thacher & Bartlett LLP	bfriedman@stblaw.com nbaker@stblaw.com
Counsel to Vitol S.A. and Vitol Inc.	Susman Godfrey LLP	akaplan@susmangodfrey.com mkelso@susmangodfrey.com nmanne@susmangodfrey.com kzuniga@susmangodfrey.com
Counsel to Arcos Dorados Puerto Rico LLC, Encanto Restaurants, Inc, Carnegie Learning, Inc.	Vilariño & Associates LLC	jvilarino@vilarinolaw.com
Counsel to the United States of America	United States Department of Justice Civil Division	matthew.troy@usdoj.gov
Counsel to the United States of America	United States Department of Justice Civil Division	matthew.troy@usdoj.gov
Counsel to Cooperativa De Ahorro Y Crédito De Isabela	Carlos M. Vergne Law Offices	stephen.pezzi@usdoj.gov carlosvergne@aol.com
Counsel to Data Access Communication Inc, Netwave	Hector Figueroa Vincenty	QUIEBRAS@ELBUFETEDELP UEBLO.com

DESCRIPTION	NAME	EMAIL
Equipment Corp., and Nustream Communications Corp		
Counsel to Whitebox Asymmetric Partners, LP, et al., Co-Counsel to Whitebox Multi- Strategy Partners, L.P., Whitebox Asymmetric Partners, L.P., Whitebox Institutional Partners, L.P., Whitebox Term Credit Fund I L.P., Pandora Select Partners, L.P., Defendant 27k, Defendant 28k, Defendant 48k, Defendant 55H, and Defendant 56H	Arroyo & Rios Law Offices, PSC	mrios@arroyorioslaw.com jfigueroa@arroyorioslaw.com
Counsel to Cantor-Katz Collateral Monitor, LLC	Schulte Roth & Zabel LLC	douglas.mintz@srz.com peter.amend@srz.com
Counsel to Pedro L. Casasnovas Balado, Olga I. Trinidad Nieves, Raúl E. Casasnovas Balado, Lolita Gandarilla de Casasnovas, Luis A Rivera Siaca, & Asociación de Empleados del Estado Libre Asociado de Puerto Rico, Sucesion Pastor Mandry Mercado	Charles A. Cuprill, PSC, Law Offices	ccuprill@cuprill.com
PBA Top 20 Creditor	Adm. Servicios Generales	finanzas@asg.pr.gov
PBA Top 20 Creditor	Genesis Security Services Inc	contact@genesissecuritypr.com
Counsel for Carlos R. Méndez & Associates	Morell, Cartagena & Dapena	ramon.dapena@mbcdlaw.com
Counsel to Santander Securities, LLC, Santander Asset Management, LLC, and Banco Santander Puerto Rico	Nelson Robles-Diaz Law Offices, P.S.C.	nroblesdiaz@gmail.com
Counsel to Mayagüezanos por la Salud y el Ambiente, Inc. (MSA)	Mayagüezanos por la Salud y el Ambiente, Inc.	julia.mignuccisanchez@gmail.co m
Counsel to Whitefish Energy Holdings, LLC	Foley & Lardner LLP	msmall@foley.com
Counsel to Barreras, Inc.	The Rivera Group	edgardo@therivera.group mvega@vega-rivera.com

DESCRIPTION	NAME	EMAIL
Counsel to Elias Sánchez- Sifonte, Attorneys for Defendants State Insurance Fund Corporation and Jesús M. Rodríguez Rosa.	Weinstein-Bacal, Miller & Vega, P.S.C.	swb@wbmvlaw.com sawbacal@aol.com pwm@wbmvlaw.com prwolverine@gmail.com jvv@wbmvlaw.com javier.a.vega@gmail.com
Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	dschlecker@reedsmith.com
PBA Top 20 Creditor	Polymer Industries Inc	erovira@polymerpr.com
Top 20 Unsecured Creditor, COFINA	KPMG, LLC	aperez@kpmg.com Lnegron@kpmg.com
Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub- Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149	Paul, Weiss, Rifkind, Wharton & Garrison, LLP	arosenberg@paulweiss.com rrosen@paulweiss.com wrieman@paulweiss.com kkimpler@paulweiss.com kzeituni@paulweiss.com
Counsel to Centro Del Sur Mall, LLC, 65 Infanteria Shopping Center, LLC and Bard Shannon Limited	María Fernanda Vélez Pastrana	mfvelezquiebras@gmail.com
AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority	AmeriNat	mfredericks@amerinatls.com fdearmas@ciacpr.com
Counsel to Antonio Fuentes González, María Y. Viguie Fernández and the conjugal partnership constituted by them	Antonio Fuentes-González	antoniofuentesgonzalez@yahoo.c om
Counsel to Wal-Mart Puerto Rico, Inc.	Bauza Brau Irizarry & Silva	antonio.bauza@bioslawpr.com gsilva@bioslawpr.com
Counsel to Tamrio, Inc.	Tamrio, Inc.	jlopez@constructorasantiago.com
Counsel for Defendant Saybolt, LP	Ramos Gonzalez & Toyos Olascoaga, CSP	rgtolaw@gmail.com ytoyos@ramostoyoslaw.com

DESCRIPTION	NAME	EMAIL
Counsel to the Financial Oversight and Management Board in Adversary Proceeding 17-00213 and 18-00149 and A&S Legal Studio, PSC	Legal Partners, PSC	dvelawoffices@gmail.com
Counsel to KDC Solar, LLC	Wollmuth Maher & Deutsch LLP	JLawlor@wmd-law.com
Securities and Exchange Commission - Headquarters	Securities & Exchange Commission	secbankruptcy@sec.gov NYROBankruptcy@sec.gov
Counsel to the Environmental Protection Agency	United States Department of Justice	velez.hector@epa.gov
Counsel to the Financial Oversight and Management Board as representative for the Commonwealth of Puerto Rico and the Puerto Rico Electric Power Authority	Proskauer Rose, LLP	jljones@proskauer.com
Counsel to National Public Finance Guarantee Corporation and MBIA Insurance Corporation	Vicente & Cuebas	hvicente@vclawpr.com
Counsel to Lord Electric Company of Puerto Rico	Rickenbach Ojeda Attorneys at Law PSC	nrickenbach@rickenbachpr.com
Counsel to Trinity Services I, LLC	Nazario Briceño Law Offices, LLC	man@nblawpr.com
Counsel to Commonwealth of Puerto Rico in Adversary Proceeding 17-00292	Puerto Rico Department of Justice	penagaricanobrownusdc@gmail.c om
Counsel to Migrant Health Center, Inc.	Gerena Law Office	jlgere@gmail.com
PBA Top 20 Creditor	JLG Consulting Engineering, P.S.C.	jlg@joselgarcia.com
Counsel to Scotiabank De Puerto Rico	Wachtell, Lipton, Rosen & Katz	Rgmason@wlrk.com Arwolf@wlrk.com Eakleinhaus@wlrk.com AKHerring@wlrk.com
Counsel to American Federation of State, County and Municipal Employees and Federación Central de Trabajadores, U.F.C.W., Local 481, Plaintiff in	Rodriguez Banchs, CSP	manuel@rodriguezbanchs.com rosasegui@yahoo.com

DESCRIPTION	NAME	EMAIL
Adversary Proceeding 18-00134, Counsel to SOMOS, Inc.		
Counsel to Siemens Transportation Partnership Puerto Rico, S.E. and Siemens Corporation	Reed Smith, LLP	cspringer@reedsmith.com
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Charlie Hernandez Law Offices	charliehernandezlaw@gmail.com
Counsel to the Ad Hoc Group of Noteholders of FGIC-Insured Notes and American Federation of Teachers, AFL-CIO	Stroock & Stroock & Lavan, LLP	cmechling@stroock.com smillman@stroock.com khansen@stroock.com jcanfield@stroock.com
Counsel to Sierra Club Puerto Rico, Inc. (Sierra Club PR)	Sierra Club Puerto Rico, Inc.	jmenen6666@gmail.com
Counsel to Thomas Rivera - Schatz, in his official capacity and on behalf of the Senate of Puerto Rico, Plaintiff in Adversary Proceeding 18- 00081/Defendant in Adv Case 19-00014 and Counsel to proposed Intervenor-Defendant Federación de Alcaldes de Puerto Rico, Inc. in Adversary Proceeding 19-00393	Aldarondo & López-Bras, P.S.C.	icastro@alblegal.net storres@alblegal.net ealdarondo@alblegal.net drodriguez.alb@gmail.com drodriguez@alblegal.net
Counsel to White Box Advisors LLC	Richards Kibbe & Orbe LLP	lrichards@rkollp.com dzinman@rkollp.com pdevlin@rkollp.com
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	julian.fernandez@metropistas.co m gonzalo.alcalde@metropistas.co m yanira.belen@metropistas.com
Counsel to Barreras, Inc.	The Rivera Group	edgardo@therivera.group mvega@vega-rivera.com
Counsel to Cooperativa De Ahorro y Crédito De Isabela	Edgardo Muñoz, PSC	emunozPSC@gmail.com
Counsel to Asociación de Maestros de Puerto Rico - Local Sindical and Co-Counsel to the	José Luis Barrios-Ramos	barrios.jl@outlook.com

DESCRIPTION	NAME	EMAIL
American Federation of		
Teachers, AFL-CIO		
Counsel to Nydia M. Morales	Jorge P. Sala Colon	jpsala pr@yahoo.com
Counsel to Tvydia IVI. IVIOIdies	Jorge 1 . Bala Colon	salalawyers@yahoo.com
		Salalawy ers@yaneo.com
Counsel to Fir Tree Capital	Morrison & Foerster LLP	jpeck@mofo.com
Opportunity Master Fund III,		glee@mofo.com
LP, Fir Tree Capital Opportunity		jnewton@mofo.com
Master Fund, LP, Fir Tree Value		lhughes@mofo.com
Master Fund, LP, FPA Global		akissner@mofo.com
Opportunity Fund, a Series of		
FPA Hawkeye Fund, LLC, FPA		
Hawkeye Fund, a Series of FPA		
Hawkeye Fund, LLC, FPA		
Select Fund, L.P., FPA Value		
Partners Fund, a Series of FPA		
Hawkeye Fund, LLC, FT COF		
(E) Holdings, LLC, FT SOF IV		
Holdings, LLC, Global Flexible		
Fund, a sub-fund of Nedgroup		
Investment Funds PLC, Lannan		
Foundation, Litman Gregory		
Masters Alternative Strategies		
Fund, a series of Litman Gregory		
Funds Trust, Ulysses Offshore		
Fund, Ltd., Ulysses Partners, LP,		
VR Global Partners, LP,		
Candlewood Constellation SPC		
Ltd., Acting for and on behalf of		
Candlewood Puerto Rico SP,		
Emso Asset Management Ltd.,		
Mason Capital Master Fund,		
L.P., VR Advisory Services Ltd,		
FPA Crescent Fund, a Series of		
FPA Funds Trust, Black Rock		
Financial Management, Inc.,		
Deutsche Bank Securities, Inc.,		
First Pacific Advisors, LLC, JNL		
Multi-Manager Alternative		
Fund, a Series of JNL Services		
Trust, Pelican Fund, LP, Silver		
Point Capital Fund, L.P., and		
Silver Point Capital Offshore		
Master Fund, L.P.		

DESCRIPTION	NAME	EMAIL
Counsel to the QTCB	Correa Acevedo & Abesada	ra@calopsc.com
Noteholder Group (Canyon	Law Offices, PSC	scriado@calopsc.com
Capital Advisors LLC, River	,	rvalentin@calopsc.com
Canyon Fund Management,		
LLC, Davidson Kempner Capital		
Management LP, OZ		
Management LP, OZ		
Management LP, OZ		
Management II LP) and to		
Davidson Kempner Distressed		
Opportunities Fund L.P.,		
Davidson Kempner Distressed		
Opportunities International Ltd.,		
Davidson Kempner Institutional		
Partners, L.P., Davidson		
Kempner International, Ltd.,		
Davidson Kempner Partners,		
M.H. Davidson & Co., Gordel		
Capital Limited, Sculptor Credit		
Opportunities Master Fund, Ltd.		
(f/k/a OZ Credit Opportunities		
Master Fund, Ltd.), Sculptor		
Enhanced Master Fund, Ltd.		
(f/k/a OZ Enhanced Mater Fund,		
Ltd.), Sculptor GC Opportunities		
Master Fund, Ltd. (f/k/a OZ GC		
Opportunities Master Fund,		
Ltd.), Sculptor Capital LP (f/k/a		
OZ Management LP), Sculptor		
Master Fund, Ltd. (f/k/a OZ		
Master Fund, Ltd.), and Sculptor		
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SC II, LP (f/k/a OZSC II L.P.), Canyon Balanced Master Fund, Ltd., Canyon Blue Credit Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund,		

DESCRIPTION	NAME	EMAIL
DESCRIPTION L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P.	NAME	EMAIL
Counsel to Universidad Interamericana, Inc.	Muñoz Benitez Brugueras & Cruz	jbrugue@mbbclawyers.com
Counsel to Morovis Community Health Center, Corporacion De Servicios De Salud Y Medicina De Avanzada, HPM Foundation, Inc., Concilio De Salud Integral De Loiza, Inc., & Neomed Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Migrant Health Center, Inc., Attorneys for Salud Integral en la Montana	Bufete Rodríguez Miranda, C.S.P.	mcrm100@msn.com
Co-Counsel to Goldman Sachs & Co. LLC	Goodwin Procter LLP	bpastuszenski@goodwinlaw.com cbrown@goodwinlaw.com
PBA Top 20 Creditor	Crufon Construction Corp	carlos.iguina@multinationalpr.co m
Counsel to the University of Puerto Rico, Puerto Rico Fiscal Agency and Financial Advisory Authority and the Puerto Rico Treasury Department	DLA Piper (Puerto Rico), LLC	jose.sosa@dlapiper.com
Counsel for Marrero Plaintiffs	Loomis Legal	loomislegal@gmail.co

DESCRIPTION	NAME	EMAIL
Rexach Hermanos, Inc.	Rexach Hermanos, Inc.	prcr@mcvpr.com
Counsel to Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica, Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., Prosol-Utier and Federación de Maestros de Puerto Rico and Sistema de Retiro de los Empleados de la Autoridad de Energa Elctrica (SREAEE), Asociación de Profesores y Profesoras del Recinto Universitario de Mayagüez, Inc. ("APRUM"), Plaintiff in Adversary Proceeding 17-00197, Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091, and Unión de Trabajadores de la Industria Eléctrica y Riego ("UTIER")	Bufete Emmanuelli, C.S.P.	rolando@bufete-emmanuelli.com jessica@bufete-emmanuelli.com notificaciones@bufete- emmanuelli.com wilbert_lopez@yahoo.com remmanuelli@me.com
Counsel to Western Surety Company and Continental Casualty Company, Plaintiffs in Adversary Case No. 18-00065, and MapFre PRAICO Insurance Company	Saldaña, Carvajal & Vélez- Rivé, PSC	jsanchez@scvrlaw.com
Counsel to Mrs. Rosa I. Orengo	LCDO, Carlos Ablerto Ruiz CSP	carlosalbertoruizquiebras@gmail.
Counsel to Puerto Rico Land Administration	Carlos E. Cardona-Fernández	carloscardonafe@hotmail.com
Counsel to Sonnedix USA Services Limited and its affiliated Sonnedix controlled entities GS Fajardo Solar LLC, Horizon Energy LLC, Oriana	Law Offices of Herrero III & Associates, P.S.C	herreroiLLL@herrerolaw.com

DESCRIPTION	NAME	EMAIL
Energy LLC, YFN Yabucoa Solar, LLC		
Counsel to Oracle America, Inc. and Oracle Caribbean, Inc.	Buchalter, A Professional Corporation	schristianson@buchalter.com vbantnerpeo@buchalter.com
TransCore Atlantic, Inc.	TransCore Atlantic, Inc.	Paula.Flowers@TransCore.com
Counsel to Super Asphalt Pavement Corporation	Pavia & Lazaro, PSC	gpavia@pavialazaro.com gerardopavialaw@msn.com
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Shindler, Anderson, Goplerud & Weese, P.C.	goplerud@sagwlaw.com howie@sagwlaw.com
Counsel to Service Employees International Union and United Auto Workers International Union	Cohen, Weiss and Simon, LLP	pdechiara@cwsny.com
Counsel to Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it	Ropes & Gray LLP	Keith.Wofford@ropesgray.com Daniel.Egan@ropesgray.com
PBA Top 20 Creditor	DRC Corporation	jfnevares-law@microjuris.com
Attorneys for Proposed Amicus Curiae the Autonomous Municipality of San Juan	Mariani Franco Law, P.S.C.	marianifrancolaw@gmail.com
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	bmd@cordovadick.com
Claims Agent	Prime Clerk, LLC	puertoricoteam@primeclerk.com serviceqa@primeclerk.com
Counsel to Altair Global Credit Opportunities Fund (A), LLC, et al., Plaintiff in Adversary Proceedings 17-00219 and 17- 00220	López Sánchez & Pirillo, LLC	alavergne@lsplawpr.com
Counsel to Management Consultants & Computer Services. Inc.	Ricardo L. Ortiz-Colón, Esq.	ortizcolonricardo@gmail.com rortiz@rloclaw.onmicrosoft.com

DESCRIPTION	NAME	EMAIL
Counsel to Asociación de Jubilados de la Judicatura de Puerto Rico, Inc.	Sanabria Bauermeister Garcia & Berio	avb@sbgblaw.com avb@sbgblaw.com jsanabria@sbgblaw.com jdavila@sbgblaw.com
Autopistas de PR, LLC	Autopistas de PR, LLC	xavier.carol@abertis.com
Autopistas Metropolitanas de Puerto Rico, LLC	Autopistas Metropolitanas de Puerto Rico, LLC	julian.fernandez@metropistas.co m gonzalo.alcalde@metropistas.co m yanira.belen@metropistas.com
Dr. Carlos Suarez Vazquez, Plaintiff in Adversary Proceeding 19-00293	Dr. Carlos Suarez Vazquez	carloslsuarez@gmail.com
Counsel to Jose Angel Rey, Julie I. Escudero, and Hilda O. Cartagena	Jose W. Cartagena	jwc@jwcartagena.com
Counsel to Samuel Rodriguez Claudio	Otero and Associates	Otero_and_assoc@hotmail.com
Counsel for Marrero Plaintiffs	Law Offices of Jane Becker Whitaker	janebeckerwhitaker@yahoo.com
Counsel to NeoMed Center, Inc. and Concilio de Salud Integral de Loiza, Inc., Sidley Austin LLP	Sarlaw LLC	sramirez@sarlaw.com
Unsecured Creditor	Miriam Sanchez Lebron	sanchez.lebron501@gmail.com
Counsel to Vitol S.A., Defendant in Adversary Proceeding 17-00221	The Law Offices of Andres W. Lopez, P.S.C.	andres@awllaw.com
Counsel to LUMA Energy, LLC	DLA Piper (Puerto Rico) LLC	mariana.muniz@dlapiper.com
Counsel to the Official Committee of Unsecured Creditors	Paul Hastings, LLP	lucdespins@paulhastings.com andrewtenzer@paulhastings.com jamesbliss@paulhastings.com jamesworthington@paulhastings. com anthonybuscarino@paulhastings.c om michaelcomerford@paulhastings. com alexbongartz@paulhastings.com
Populicom, Inc.	Populicom, Inc.	gpaz@populicom.com

DESCRIPTION	NAME	EMAIL
Counsel to EcoEléctrica, L.P.	Shearman & Sterling LLP	FSosnick@Shearman.com
Sistema de Retiro de los Empleados de la Autoridad de Energía Eléctrica and The Board Of Trustees	Sistema de Retiro AEE	MARIAE.HERNANDEZ@prepa.
Counsel to Puerto Rico Horse Owners Association, Inc.	Charles A Curpill, PSC Law Office	cacuprill@cuprill.com garciamirandalaw@gmail.com cgarcia@garciariveralaw.com
Peerless Oil & Chemicals, Inc.	Peerless Oil & Chemicals, Inc.	luis.vazquez@peerlessoil.com
Counsel to Alianza Comunitaria Ambientalista del Sureste, Inc. (ACASE)	Alianza Comunitaria Ambientalista del Sureste, Inc.	acasepr@gmail.com
Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for various Bond Issues; U.S. Bank National Association, in its capacity as Indenture Trustee	Rivera Tulla & Ferrer, LLC	etulla@riveratulla.com icabrera@riveratulla.com marivera@riveratulla.com
Counsel to GDB Debt Recovery Authority	King & Spalding LLP	asteinberg@kslaw.com sdavidson@kslaw.com
Interested Party	William Santiago-Sastre, Esq.	wssbankruptcy@gmail.com
Counsel to Bank of America Merrill Lynch	Félix J. Montañez-Miranda	fmontanezmiran@yahoo.com
Counsel to Stericycle	Linares Palacios Law Offices	alinares2020@yahoo.com
Counsel to Voya Institutional Trust Company, Plaintiff in Adversary Proceeding 17-00216	Faegre Baker Daniels, LLP	robert.schnell@faegrebd.com pjime@icepr.com
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Hagens Berman Sobol Shapiro LLP	steve@hbsslaw.com
Counsel to Cesar Castillo, Inc.	MCD Law, LLC	harlawpr@gmail.com
TEC General Contractors, Corp.	TEC General Contractors, Corp	Saultoledo22@yahoo.com
Counsel to the Financial Oversight and Management Board as representative for the	O'Neill & Borges LLC	paula.gonzalez@oneillborges.co m

DESCRIPTION	NAME	EMAIL
Commonwealth of Puerto Rico	I TABLERS	ALLVAL BEEL
and the Puerto Rico Electric		
Power Authority		
Counsel to UBS Family of	White & Case, LLP	jzakia@whitecase.com
Funds and the Puerto Rico	Willie & Case, EE	jcunningham@whitecase.com
Family of Funds, et al.		fdelahoz@whitecase.com
		csloane@whitecase.com
		jgreen@whitecase.com
Securities and Exchange	Securities & Exchange	bankruptcynoticeschr@sec.gov
Commission - Regional Office	Commission – NY Office	ounkrupte ynotieesem wisee.gov
		1
Counsel to Whitefish Energy	C. Conde & Assoc.	condecarmen@condelaw.com
Holdings, LLC, Integra Design		ls.valle@condelaw.com notices@condelaw.com
Group, PSC, Huellas Therapy, Corp. and Procesos de		notices@condetaw.com
Informatica, Inc., Bacardi		
International Limited, Bacardi		
Corporation, Institucion		
Educativa Nets, LLC		
Counsel to Gladys García	Oronoz & Oronoz	mmo@oronozlaw.com
Rubiera, et al. v. Hon. Luis G.	Gronoz & Gronoz	mine@oronoziaw.com
Fortuño, et al; and Gladys García		
Rubiera, et al, v. Asociación de		
Suscripción Conjunta, et al, Civil		
Number K DP2001-1441		
Counsel to GG Alternative	Santos Berrios Law Offices	santosberriosbk@gmail.com
Energy Corp. and the	LLC	
Cooperativa de Ahorro y Credito		
Oriental		
Counsel to Cooperativa A/C	Carlos A. Quilichini Paz &	quilichinipazc@microjuris.com
Vegabajeña, Cooperativa A/C	Jessica M. Quilichini Ortiz	
Roosevelt Roads, Quality		
Equipment, Inc., and		
Cooperativa A/C La Comerieña		
Counsel to Goldman Sachs Asset	Morell, Cartagena & Dapena	ramon.dapena@mbcdlaw.com
Management, LP, Goldman		ivan.llado@mbcdlaw.com
Sachs & Co., LLC., Citigroup		
Inc., Citigroup Global Markets		
Inc., and Citibank, N.A.		
Counsel to El Puente de	El Puente de Williamsburg,	dortiz@elpuente.us
Williamsburg, IncEnlace	IncEnlace Latino de Acción	
Latino de Acción Climática	Climática	
(ELAC)		

DESCRIPTION	NAME	EMAIL
Counsel to US Bank, National Association and US Bank Trust, National Association, each as Trustee for Various Bond Issues	Hogan Lovells US, LLP	robin.keller@hoganlovells.com ronald.silverman@hoganlovells.c om michael.hefter@hoganlovells.co m sara.posner@hoganlovells.com
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	pfriedman@omm.com
Unión de Empleados de la Corporación del Fondo del Seguro del Estado	Unión de Empleados de la Corporación del Fondo del Seguro del Estado	unionecfse@yahoo.com
Counsel to Siemens Transportation Partnership Puerto Rico, S.E.	Sepulvado Maldonado & Couret	acouret@smlawpr.com jsantos@smlawpr.com
Counsel to Puerto Rico Hospital Supply, Inc.	Fuentes Law Offices, LLC	alex@fuenteslaw.com
Counsel to Angely M. Aponte-Pagán and other Plaintiffs in the Civil Case No. CC-2016-1153 & Javier Andino-Gaudín and other Plaintiffs in the Civil Case No. K AC2002-5558	Francisco González Law Office	bufetefrgonzalez@gmail.com
Counsel to American Century Investment Management, Inc.	Fernández Cuyar Rovira & Plá LLC	jcc@fccplawpr.com jcc@fclawpr.com
Counsel to CMA Architects & Engineers, LLC, Municipality of San Sebastian, the Corporación de Servicios Integrales de Salud del Area de Barranquitas, Comerío, Corozal, Naranjito y Orocovis, Asociacion de Salud Primaria de Puerto Rico, et al., Plaintiff in Adversary Proceeding 17-00227, and Corporacion de Servicios Integrales de Salud del Area de Barranquitas, Comero, Corozal, Naranjito Y Orocovis, Plaintiff in Adversary Proceedings 17-00292 and 17-00298	Law Offices of John E. Mudd	jemudd@yahoo.com
PBA Top 20 Creditor	Karimar Construction Inc	jesther27@aol.com santos.giancarlo@gmail.com

DESCRIPTION	NAME	EMAIL
Counsel to First Transit of Puerto Rico, Inc.	Holland & Knight, LLP	jesus.cuza@hklaw.com
Counsel to Ms. Marcia Gil Caraballo	Gonzalez Munoz Law Offices, PSC	Jnieves@gonzalezmunozlaw.com
Counsel to J.P. Morgan Securities, LLC	Simpson Thacher & Bartlett LLP	jyoungwood@stblaw.com david.elbaum@stblaw.com
Counsel to Joel Isander Cuadrado Delgado and Sonia Ivette Carrasquillo Calderón	Lugo-Emanuelli Law Offices	lawlugo1@gmail.com
Local Counsel to the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA)	Casillas, Santiago & Torres, LLC	lllach@cstlawpr.com
Cantor-Katz Collateral Monitor LLC	The Collateral Monitor	Mcantor4@mac.com
Counsel to NextGen Healthcare, Inc. and Quality Systems, Inc.	Kane Russell Coleman Logan PC	phammer@krcl.com
Federal Agency	Environmental Protection Agency (EPA)	Regan.Michael@epa.gov
US Trustee for the District of Puerto Rico	US Trustee for the District of Puerto Rico	USTP.Region21@usdoj.gov
Counsel to the United States of America on behalf of its agencies the Internal Revenue Service and the Alcohol and Tobacco Tax and Trade Bureau	US Department of Justice	wardlow.w.benson@usdoj.gov
Counsel to Softek, Inc. and Insight Management Group, Inc.,	William M. Vidal-Carvajal Law Office, P.S.C.	william.m.vidal@gmail.com
Counsel to Peaje Investments LLC, Service Employees International Union and United Auto Workers International Union and Davidson Kempner Capital Management LP	Monserrate Simonet & Gierbolini, LLC	dmonserrate@msglawpr.com fgierbolini@msglawpr.com msimonet@msglawpr.com rschell@msglawpr.com
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Hagens Berman Sobol Shapiro LLP	MARKV@HBSSLAW.com

DESCRIPTION	NAME	EMAIL
Co -counsel to Cooperativa de	Nevares, Sanchez-Alvarez &	info@NSACLAW.com
Ahorro & Credito San Rafael;	Cancel PSC	anevares@nsaclaw.com
Co- Counsel to Cooperativa de		lcancel@nsaclaw.com
A/C Camuy		ifullana@gaflegal.com
Julio E Leandry-Hernández and Ileana Ortiz-Santiago	Julio E Leandry-Hernández and Ileana Ortiz-Santiago	ileanaortix@outlook.com
Interested Party	Ferrovial Agroman, SA and Ferrovial Agroman, LLC	n.tactuk@ferrovial.com
Counsel to Popular, Inc., Popular	Young Conaway Stargatt &	jpatton@ycst.com
Securities, LLC and Banco	Taylor, LLP	rbrady@ycst.com
Popular de Puerto Rico		mneiburg@ycst.com
United States District Court for	Chambers of Honorable Laura	SwainDPRCorresp@nysd.uscourt
the District of Puerto Rico	Taylor Swain	s.gov
Counsel to Cooperativa de	Valdes Ortiz Law Offices, PA	hvaldes@v-olaw.com
Seguros Múltiples de Puerto		
Rico	MaDagga ett Will and Engage	1. swil it a Querry
Counsel to Goldman Sachs Asset Management, LP	McDermott Will and Emery	bqwhite@mwe.com ncoco@mwe.com
	D 1 D 11D	
Counsel to Debtor (Financial	Proskauer Rose, LLP	sweise@proskauer.com
Oversight and Management		LRappaport@proskauer.com
Board as Representative for the Debtors)		mfirestein@proskauer.com
Counsel to the United States of	U.S. Department of Justice,	rebecca.cutri-kohart@usdoj.gov
America	Civil Division	reocca.catri konartagasaoj.gov
Counsel to Carlos J. Mendez	Víctor Calderón Cestero	victor@calderon-law.com
Nunez, in his official capacity		
and on behalf of the House of		
Representatives of Puerto Rico,		
Plaintiff in Adversary		
Proceeding 18-00081		
Counsel to Branch Banking and	Moore & Van Allen PLLC	luislluberas@mvalaw.com
Trust Company, BB&T		
Securities, LLC, Regions Bank		
and The Huntington National		
Bank		

DESCRIPTION	NAME	EMAIL
Counsel to Fir Tree Capital	G. Carlo-Altieri Law Offices,	gacarlo@carlo-altierilaw.com
Opportunity Master Fund III,	LLC	loomislegal@gmail.com
LP, Fir Tree Capital Opportunity	LEC	100misiegal@gman.com
Master Fund, LP, Fir Tree Value		
Master Fund, LP, FPA Global		
Opportunity Fund, a Series of		
FPA Hawkeye Fund, LLC, FPA		
Hawkeye Fund, a Series of FPA		
Hawkeye Fund, LLC, FPA		
Select Fund, L.P., FPA Value		
Partners Fund, a Series of FPA		
Hawkeye Fund, LLC, FT COF		
(E) Holdings, LLC, FT SOF IV		
Holdings, LLC, Global Flexible		
Fund, a sub-fund of Nedgroup		
Investment Funds PLC, Lannan		
Foundation, Litman Gregory		
Masters Alternative Strategies		
Fund, a series of Litman Gregory		
Funds Trust, Ulysses Offshore		
Fund, Ltd., Ulysses Partners, LP,		
VR Global Partners, LP,		
Candlewood Constellation SPC		
Ltd., Acting for and on behalf of		
Candlewood Puerto Rico SP,		
Emso Asset Management Ltd.,		
Mason Capital Master Fund,		
L.P., VR Advisory Services Ltd,		
FPA Crescent Fund, a Series of		
FPA Funds Trust, Black Rock		
Financial Management, Inc.,		
Deutsche Bank Securities, Inc.,		
First Pacific Advisors, LLC, JNL		
Multi-Manager Alternative		
Fund, a Series of JNL Services		
Trust, Pelican Fund, LP, Silver		
Point Capital Fund, L.P., and		
Silver Point Capital Offshore		
Master Fund, L.P.	Carillan Cartinan 9 T	::
Counsel to Baxter Sales &	Casillas, Santiago & Torres,	jcasillas@cstlawpr.com
Distribution Puerto Rico Corp.	LLC	jnieves@cstlawpr.com
(Top 20 Creditor) & Genesis		lramos@cstlawpr.com
Security Services, Inc.,		
Universal Insurance Company DDA Top 20 Creditor	Torget Engineering C.E.	robooohomaa@bysfatabamaaaaa
PBA Top 20 Creditor	Target Engineering S E	rebecabarnes@bufetebarnes.com

DESCRIPTION	NAME	EMAIL
PBA Top 20 Creditor	Mapfre-Praico Insurance Company	rdesoto@mapfrepr.com
Counsel to Duff & Phelps LLC;	Schulte Roth & Zabel LLC	michael.cook@srz.com
and Contor-Katz Collateral Monitor, LLC		eric.prather@srz.com thomas.mott@srz.com
Counsel to ERS Bondholders Altair Global Credit	Delgado & Fernandez, LLC	afernandez@delgadofernandez.co
Opportunities Fund (A), LLC,		m
Appaloosa Management, LP,		
Glendon Opportunities Fund,		
LP, Mason Capital Management,		
LLC, Nokota Capital Master		
Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B),		
Oaktree Opportunities Fund IX		
(Parallel 2), LP, Oaktree Value		
Opportunities Fund, LP, Ocher		
Rose and SV Credit, LP,		
Andalusian Global Designated		
Activity Company, Glendon Opportunities Fund, L.P., Mason		
Capital Management, LLC,		
Nokota Capital Master Fund,		
L.P., Oaktree Opportunities		
Fund IX, L.P., and Mason		
Capital Master Fund LP, Counsel to ERS Bondholders		
Andalusian Global Designated		
Activity Company, Mason		
Capital Master Fund, LP, Ocher		
Rose, L.L.C., SV Credit, L.P.,		
Crown Managed Accounts for		
and on behalf of Crown/PW SP, LMA SPC for and on behalf of		
Map 98 Segregated Portfolio,		
Oceana Master Fund Ltd.,		
Pentwater Merger Arbitrage		
Master Fund Ltd., and PWCM		
Master Fund Ltd. Counsel to		
ERS Bondholders Glendon Opportunities Fund, L.P.,		
Oaktree-Forrest Multi-Strategy,		
LLC (Series B), Oaktree		
Opportunities Fund IX, L.P.,		
Oaktree Opportunities Fund IX		

DESCRIPTION	NAME	EMAIL
(Parallel 2), L.P., and Oaktree Value Opportunities Fund, L.P., Counsel to ERS Bondholders Andalusian Global Designated Activity Company, Mason Capital Master Fund, LP, Ocher Rose, L.L.C., SV Credit, L.P., Crown Managed Accounts for and on behalf of Crown/PW SP; LMA SPC for and on behalf of Map 98 Segregated Portfolio, Oceana Master Fund Ltd., Pentwater Merger Arbitrage Master Fund Ltd., and PWCM Master Fund Ltd.		
Counsel to Jose Ortiz in his official capacity as Executive Director of PREPA and Eli Diaz, Ralph A. Kreil, David K. Owens, Charles Bayles, Robert Pou, Maria Palou, and Omar J. Marrero in their official capacities as members of the PREPA Governing Board, Puerto Rico Electric Power Authority	Diaz & Vazquez Law Firm, P.S.C.	kbolanos@diazvaz.law

DESCRIPTION	NAME	EMAIL
Counsel to ERS Bondholders	Jones Day	bheifetz@jonesday.com
Altair Global Credit		cdipompeo@jonesday.com
Opportunities Fund (A), LLC,		
Andalusian Global Designated		
Activity Company, Glendon		
Opportunities Fund, L.P., Mason		
Capital Management, LLC,		
Nokota Capital Master Fund,		
L.P., Oaktree-Forrest Multi-		
Strategy, LLC (Series B),		
Oaktree Opportunities Fund IX,		
L.P., Oaktree Opportunities		
Fund IX (Parallel 2), L.P.,		
Oaktree Value Opportunities		
Fund, L.P., Ocher Rose, L.L.C.,		
Mason Capital Master Fund LP,		
and SV Credit, L.P., Counsel to		
ERS Bondholders Andalusian		
Global Designated Activity		
Company, Mason Capital Master		
Fund, LP, Ocher Rose, L.L.C.,		
SV Credit, L.P., Crown		
Managed Accounts for and on		
behalf of Crown/PW SP, LMA		
SPC for and on behalf of Map 98		
Segregated Portfolio, Oceana		
Master Fund Ltd., Pentwater		
Merger Arbitrage Master Fund		
Ltd., and PWCM Master Fund		
Ltd.C Counsel to ERS		
Bondholders Glendon		
Opportunities Fund, L.P.,		
Oaktree-Forrest Multi-		
Strategy,LLC (Series B),		
Oaktree Opportunities Fund IX,		
L.P., Oaktree Opportunities		
Fund IX (Parallel 2), L.P., and		
Oaktree Value Opportunities		
Fund, L.P.		

DESCRIPTION	NAME	EMAIL
Counsel to Assured Guaranty	Cadwalader, Wickersham &	howard.hawkins@cwt.com
Corp. and Assured Guaranty	Taft, LLP	mark.ellenberg@cwt.com
Municipal Corp.	1 111, 221	ellen.halstead@cwt.com
international confi		thomas.curtin@cwt.com
		casey.servais@cwt.com
		NATHAN.BULL@CWT.com
		bill.natbony@cwt.com
		jaclyn.hall@cwt.com
Counsel to the Government	Pietrantoni Méndez & Alvarez	oramos@pmalaw.com
Development Bank for Puerto	LLC	mtrelles@pmalaw.com
Rico		
Counsel to the QTCB	Morgan, Lewis & Bockius	kurt.mayr@morganlewis.com
Noteholder Group (Canyon	LLP	david.lawton@morganlewis.com
Capital Advisors LLC, River		shannon.wolf@morganlewis.com
Canyon Fund Management LLC,		
Davidson Kempner Capital		
Management LP, OZ		
Management LP, OZ		
Management II LP) and to		
Davidson Kempner Distressed		
Opportunities Fund L.P.,		
Davidson Kempner Distressed		
Opportunities International Ltd.,		
Davidson Kempner Institutional		
Partners, L.P., Davidson		
Kempner International, Ltd.,		
Davidson Kempner Partners,		
M.H. Davidson & Co., Gordel		
Capital Limited, Sculptor Credit		
Opportunities Master Fund, Ltd. (f/k/a OZ Credit Opportunities		
Master Fund, Ltd.), Sculptor		
Enhanced Master Fund, Ltd.		
(f/k/a OZ Enhanced Mater Fund,		
Ltd.), Sculptor GC Opportunities		
Master Fund, Ltd. (f/k/a OZ GC		
Opportunities Master Fund,		
Ltd.), Sculptor Capital LP (f/k/a		
OZ Management LP), Sculptor		
Master Fund, Ltd. (f/k/a OZ		
Master Fund, Ltd.), and Sculptor		
SC II, LP (f/k/a OZSC II		
L.P.),Canyon Balanced Master		
Fund, Ltd., Canyon Blue Credit		

DESCRIPTION	NAME	EMAIL
Investment Fund L.P., Canyon Distressed Opportunity Investing Fund II, L.P., Canyon Distressed Opportunity Master Fund II, L.P., Canyon NZ-DOF Investing, L.P., Canyon Value Realization Fund, L.P., Canyon Value Realization MAC 18, Ltd., Canyon-ASP Fund, L.P., Canyon-GRF Master Fund II, L.P., Canyon-SL Value Fund, L.P, EP Canyon LTD, and the Canyon Value Realization Master Fund, L.P.		
Counsel to John Hancock Investments	Choate, Hall & Stewart, LLP	softedal@choate.com mbarulli@choate.com jsantiago@choate.com dgooding@choate.com
Counsel to Debtor (Financial Oversight and Management Board as Representative for the Debtors)	Proskauer Rose, LLP	ppossinger@proskauer.com

DESCRIPTION	NAME	EMAIL
Counsel to Ismael Rivera Grau,	Osvaldo Toledo Martinez, Esq.	toledo.bankruptcy@gmail.com
Lourdes Morales Reyes, La		
Sociedad Legal de Gananciales		
Compuesta Por Ambos, Maria		
Elena Garcia Caballero T/C/C		
Maria E. Garcia, Elena Garcia		
Caballero, Luls Enrique Pacheco		
Núñez T/C/C Luls Pacheco		
Núñez, Hector Cesario Santiago		
Rivera, Virginia Diaz Delagdo,		
Félix Omar Colón Bernard, José		
Vázquez Feliciano, Marta		
Vázquez Torres, Neftaly Méndez		
Vázquez, Joseph Negrón		
Vázquez, and the Succession of		
Armando Negrón Vázquez		
Comprised by his heirs,		
Raymond Armando Negrón		
López and Alondra Janisse		
Negrón Santana, Rey Reyes		
Reyes, Ruth Rosado Berrios by		
herself and respresentation of her		
Son Janzel Daniel Quintana		
Rosado, Jetstream Federal Credit		
Union, Carmen Lydia Ríos		
Arroyo, Pablo Juan Ríos Arroyo,		
Elena Marie Marrero Ríos By		
Herself and in representation of		
her sons, Deborah Marie Santana		
Marrero and Erick Joel Santana		
Marrero, Lorna Lee Marrero		
Ríos by herself and in		
representation of her daughter		
Dariana Liz Marrero Marrero		
and Elena Arroyo Vázquez		

DESCRIPTION	NAME	EMAIL
Counsel to an ad hoc group of	Morrison & Foerster LLP	JPeck@mofo.com
certain holders of Government		GLee@mofo.com
Facilities Revenue Bonds,		
Government Facilities Revenue		
Refunding Bonds (PBA Funds),		
Black Rock Financial		
Management, Inc., Deutsche		
Bank Securities, Inc., First		
Pacific Advisors, LLC, JNL		
Multi-Manager Alternative		
Fund, a Series of JNL Services		
Trust, Pelican Fund, LP, Silver		
Point Capital Fund, L.P., and		
Silver Point Capital Offshore		
Master Fund, L.P., and co-		
counsel for Candlewood		
Constellation SPC Ltd., Acting		
for and on behalf of Candlewood		
Puerto Rico SP, Emso Asset		
Management Ltd. Mason Capital		
Master Fund, L.P. and VR		
Advisory Services Ltd. in		
Adversary Proceeding 19-00291		
and co-counsel to Defendant		
FPA Crescent Fund in Adversary		
Proceeding 19-00292 and co-		
counsel to Defendants Fir Tree		
Capital Opportunity Master		
Fund III, LP; Fir Tree Capital		
Opportunity Master Fund, LP;		
Fir Tree Value Master Fund, LP;		
FPA Global Opportunity Fund, a		
Series of FPA Hawkeye Fund,		
LLC; FPA Hawkeye Fund, a		
Series of FPA Hawkeye Fund,		
LLC, FPA Select Fund, L.P.;		
FPA Value Partners Fund, a		
Series of FPA Hawkeye Fund,		
LLC; FT COF (E) Holdings,		
LLC; FT SOF IV Holdings,		
LLC; Global Flexible Fund, a		
sub-fund of Nedgroup		
Investment Funds PLC; Lannan		
Foundation; Litman Gregory		
Masters Alternative Strategies		

DESCRIPTION	NAME	EMAIL
Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295		EMAIL
Counsel to Ambac Assurance Corporation	Cooley LLP	reed.smith@cooley.com
Counsel to United Surety & Indemnity Company	Saldaña & Saldaña Egozcue, PSC	carlos.lugo@saldanalaw.com hector.saldana@saldanalaw.com
Counsel to the Government of the United States of America	United States Attornery for the Southern District of New York	christopher.connolly@usdoj.gov
Counsel to the Official Committee of Unsecured Creditors, Baxter Sales & Distribution Puerto Rico Corp. (Top 20 Creditor)	Casillas, Santiago & Torres, LLC	dbatlle@cstlawpr.com emontull@cstlawpr.com ltorres@cstlawpr.com
Counsel to Ambac Assurance Corporation	Milbank LLP	ddunne@milbank.com amiller@milbank.com gmainland@milbank.com jhughes2@milbank.com johring@milbank.com

DESCRIPTION	NAME	EMAIL
Counsel to the COFINA Senior	Quinn Emanuel Urquhart &	susheelkirpalani@quinnemanuel.
Bondholders, Lawful	Sullivan, LLP	com
Constitutional Debt Coalition	Sumvan, EE	ericwinston@quinnemanuel.com
		danielsalinas@quinnemanuel.com
		erickay@quinnemanuel.com
		katescherling@quinnemanuel.co
		m
		johnshaffer@quinnemanuel.com
		matthewscheck@quinnemanuel.c
		om
		zacharyrussell@quinnemanuel.co
T I.D	I I D . DCC	m
Interested Party	Legal Partners, PSC	suarezcobo@gmail.com
Counsel to Norma Bernier	Carla T. Rodríguez Bernier	carla.rodriguezbernier@yahoo.co
Casanova, Creditor		m
Counsel to Interamericas	Maximiliano Trujillo-	maxtruj@gmail.com
Turnkey, Inc. and Interamerican	Gonzalez, Esq.	
Turnkey Development Co., Inc.	-	
PBA Top 20 Creditor	Plumbing & Sewer Cleaning	bjquintana@quintanapr.com
	Rus Corp.	
Counsel to Debtor (Financial	Proskauer Rose, LLP	wdalsen@proskauer.com
Oversight and Management		MHackett@proskauer.com
Board as Representative for the		lstafford@proskauer.com
Debtors) Counsel to Asociacion de Salud	Feldesman Tucker Leifer	ifoldoomon@ETLE.com
Primaria de Puerto Rico, et al.,	Fidell, LLP	jfeldesman@FTLF.com
Plaintiff in Adversary	Fideli, LLF	
Proceeding 17-00227		
IRS Insolvency Section	Internal Revenue Service	Thomas.M.Rath@IRSCOUNSEL
late most only somen		.TREAS.gov
Counsel to Eduardo Bhatia	Pietrantoni Mendez & Alvarez	mmercado@mercado-echegaray-
Gautier		law.com
		margaritalmercado@gmail.com
Counsel to UBS Family of	López Sánchez & Pirillo, LLC	jsanchez@lsplawpr.com
Funds and the Puerto Rico		alavergne@lsplawpr.com
Family of Funds, et al.		
Counsel for Puerto Rico Electric	McGuirewoods LLP	jfelicianoacosta@mcguirewoods.
Power Authority		com
PBA Top 20 Creditor	Sky High Elevators Corp	skyhighelevators@gmail.com

DESCRIPTION	NAME	EMAIL
Counsel to Whitebox	Kasowitz Benson Torres LLP	AGlenn@kasowitz.com
Asymmetric Partners, L.P.,		SSchmidt@kasowitz.com
Whitebox Institutional Partners,		TWelch@kasowitz.com
L.P., Whitebox Multi-Strategy		
Partners, L.P., Pandora Select		
Partners, L.P., and Whitebox		
Term Credit Fund I L.P.		
Counsel to Asociación	Tanaira Padilla-Rodríguez	tanairapadilla@yahoo.com
Puertorriqueña de Profesores		
Universitarios, Ángel Rodríguez		
Rivera, Javier Córdova Iturregui,		
Heriberto Marín Centeno,		
Yohana De Jesús Berríos,		
Annabell C. Segarra, Nydia E.		
Chéverez Rodríguez, Frances		
Bothwell del Toro, Lida Orta		
Anés, and Ivette Bonet Rivera,		
Plaintiffs in Adversary		
Proceeding 19-00034		
Counsel to the Bank of New	Reed Smith, LLP	lsizemore@reedsmith.com
York Mellon, as Indenture		jroach@reedsmith.com
Trustee for Senior and		
Subordinated COFINA		
Bondholders		
Counsel to Unión de	Bufete Emmanuelli, C.S.P.	jessica@bufete-emmanuelli.com
Trabajadores de la Industria		
Eléctrica y Riego & Asociación		
de Profesoras & Profesores del		
Recinto Universitario de		
Mayagüez, Inc. and Hermandad		
de Empleados del Fondo del		
Seguro del Estado, Inc, et al.		
Plaintiff in Adversary		
Proceeding 18-00091		
Counsel to the Insurance	Garay Massey Law Office	juans@prtc.net
Commissioner of Puerto Rico as		
Liquidator of National Insurance		
Company, Preferred Health, Inc.,		
and Agro Industrias del Este,		
Corp.		
Counsel to Fideicomiso	Rosendo E. Miranda López,	r.miranda@rmirandalex.net
Hernandez Castrodad	Esq.	
PBA Top 20 Creditor	Del Valle Group Sp	rlatorre@delvallegroup.net

DESCRIPTION	NAME	EMAIL
Counsel to Morovis Community	Reno & Cavanaugh, PLLC	tpennington@renocavanaugh.com
Health Center, Corporacion De	110110 00 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	promingen Grene en annugme em
Servicios De Salud Y Medicina		
De Avanzada, Concilio De Salud		
Integral De Loiza, Inc. &		
Neomed Center, Inc., Migrant		
Health Center, Inc., and Salud		
Integral en la Montana		
Counsel to the Ad Hoc Group of	Jiménez, Graffam & Lausell	rrivera@jgl.com
General Obligation Bondholders,		apico@jgl.com
Autonomy Capital (Jersey) LP &		
Aurelius Capital Master, Ltd.,		
Plaintiff in Adversary		
Proceeding 17-00189		
Counsel to Ad Hoc Group of	Cordova & Dick, LLC	bmd@bmdcounselors.com
Noteholders of FGIC-Insured		
Notes		
Counsel to Aida Rossy Clemente	Carlos Alsina Batista Law	calsina@prquiebra.com
and Local Counsel to KDC Solar	Offices, PSC	
LLC	D . m 1 ' WD	1 0 1 1
PBA Top 20 Creditor	Depto Trabajo Y Recursos Humanos	lypagan@trabajo.pr.gov
Counsel to Autonomous	Stradling Yocca Carlson &	pglassman@sycr.com
Municipality of Ponce	Rauth, PC	pgiassmanasyer.com
Badillo Saatchi & Saatchi Inc.	· · · · · · · · · · · · · · · · · · ·	
Badillo Saatchi & Saatchi inc.	Badillo Saatchi & Saatchi Inc.	orlando.gonzalez@publicisone.co
		m
Counsel to the Ad Hoc Puerto	Godreau & Gonzalez Law,	dg@g-glawpr.com
Rico Municipalities Committee	LLC	rgv@g-glawpr.com
GMS Group, LLC, Mark Elliott,		
and Suiza Dairy Corp.	D' C I OCC	11
Counsel to Voz Activa, Inc.	Diaz Soto Law Office	diazsotolaw@gmail.com
Counsel to Centro de Periodismo	Legal Aid Clinic, UIA	rrodriguez@juris.inter.edu
Investigativo Inc., Plaintiff in		
Adversary Proceeding 17-00167	7 7 7 7	11.1.2004
PBJL Energy Corporation,	Lex Services PSC	ivandialo2001@yahoo.com
Plaintiff in Adversary		
Proceeding 18-00063	A1 1 D' X/1 1	1 1 1 0 1
Counsel to Salvador Rovira	Alexandra Bigas Valedon	alexandra.bigas@gmail.com
Rodriguez, Salvador Rovira		
Rodriguez Attorneys at Law and		
Puerto Rico Legal Advocates,		
PSC		

DESCRIPTION	NI A NATE	EMAH
DESCRIPTION	NAME	EMAIL
Counsel to Constructora	Cardona-Jimenez Law Offices, PSC	jf@cardonalaw.com
Santiago II, Corp., Tamrio Inc., Peerless Oil & Chemicals, Inc.,	PSC	
Ferrovial Agroman, SA & TEC		
General Contractors, Corp.		
(TEC), Jimenez-Gandara Estate		
and Dr. Carlos Suarez Vazquez		
Counsels for Tradewinds Energy	Bermúdez Díaz & Sánchez	jsanchez@bdslawpr.com
Barceloneta, LLC and	LLP	rdiaz@bdslawpr.com
Tradewinds Energy Vega Baja,		
LLC		
Counsel to Santander Asset	Fortuño Law	bkfilings@fortuno-law.com
Management, LLC		
Co-counsel to Jefferies LLC and	McGuire Woods, LLC	amccollough@mcguirewoods.co
BMO Capital Markets GKST,	,	m
Inc.		
Autonomous Municipality of	Autonomous Municipality of	Marieli.Paradizo@ponce.pr.gov
Ponce, creditor and party-in-	Ponce	
interest		
Counsel to Gladys García	Colón Ramírez, LLC	fecolon@colonramirez.com
Rubiera, et al. v. Hon. Luis G.		
Fortuño, et al; and Gladys García		
Rubiera, et al, v. Asociación de		
Suscripción Conjunta, et al, Civil		
Number K DP2001-1441	Lauran C Dia da LI D	
Counsel to the Official	Jenner & Block, LLP	rgordon@jenner.com
Committee of Retired		rlevin@jenner.com cwedoff@jenner.com
Employees of Puerto Rico		csteege@jenner.com
Counsel to the United States	U.S. Department of Justice,	Thomas.g.ward@usdoj.gov
	Civil Division	
Claims Counsel to The Financial	Brown Rudnick LLP	sbeville@brownrudnick.com
Oversight and Management		
Board for Puerto Rico, acting		
through its Special Claims		
Committee		
Counsel to creditors Carlos	Valenzuela-Alvarado, LLC	jeva@valenzuelalaw.net
Pérez Molina, Ana Figueroa		jose.enrico.valenzuela1@gmail.c
Colón and their Legal		om
Partnership of Acquisitions	Less Office of F 1 D 1 L	1. Of
Counsel to Depository Trust	Law Office of Frank Pola, Jr.	pola@frankpolajr.com
Company		

DESCRIPTION	NAME	EMAIL
Counsel to Joel Isander	Hernandez & Rodriguez Law	hernandezrodriguezlaw@gmail.c
Cuadrado Delgado and Sonia	Offices	om
Ivette Carrasquillo Calderón		
Counsel to Debtor (Financial	Proskauer Rose, LLP	gbrenner@proskauer.com
Oversight and Management	1 Toskadel Rose, EEI	ckass@proskauer.com
Board as Representative for the		rkim@proskauer.com
Debtors)		TRIMES PIOSICAL COM
Counsel to Autonomy Capital	Jiminez, Graffam & Lausell	rrivera@jgl.com
(Jersey) L.P.	Jimmez, Granam & Lausen	
Counsel to Altair Global Credit	Jones Day	bbennett@jonesday.com
Opportunities Fund (A), LLC,	Jones Buy	boemiettæjonesaty.com
Appaloosa Management, LP,		
Glendon Opportunities Fund,		
LP, Mason Capital Management,		
LLC, Nokota Capital Master		
Fund, LP, Oaktree-Forrest		
Multi-Strategy, LLC (Series B),		
Oaktree Opportunities Fund IX		
(Parallel 2), LP, Oaktree Value		
Opportunities Fund, LP, Ocher		
Rose and SV Credit, LP, ERS		
Bondholders Glendon		
Opportunities Fund, L.P.,		
Oaktree-Forrest Multi Strategy,		
LLC (Series B), Oaktree		
Opportunities Fund IX, L.P.,		
Oaktree Opportunities Fund IX		
(Parallel 2), L.P., and Oaktree		
Value Opportunities Fund, L.P.		
Counsel to Backyard	Picó & Blanco, LLC	adtoro@pico-blanco.com
Bondholders	The te Blanes, EEs	advere sepre enumerous
Counsel to Hon. Carlos	Development & Construction	rcastellanos@devconlaw.com
Contreras Aponte, Executive	Law Group, LLC	reasterianos@deveomaw.com
Director of the Puerto Rico	Law Group, LLC	
Highways & Transportation		
Authority and the Puerto Rico		
Highways & Transportation		
Authority		
Counsel to Puerto Rico Fiscal	Marini Pietrantoni Muñiz,	lmarini@mpmlawpr.com
Agency and Financial Advisory	LLC	cvelaz@mpmlawpr.com
Authority and Wanda Vazques		igarau@mpmlawpr.com
Garced, Plaintiff in Adversary		vblay@mpmlawpr.com
Proceedings 20-00082 - 20-		voiay@inpiniawpr.com
00085, Ricardo Rossello		
Nevares, and Government		
Trevares, and Government		

DESCRIPTION	NAME	EMAIL
Development Bank for Puerto Rico		
Counsel to the Environmental Protection Agency	United States Department of Justice	mark.gallagher@usdoj.gov
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Veronica Ferraiuoli Hornedo	vero@ferraiuoli.pr
Puerto Rico Fiscal Agency and Financial Advisory Authority	Puerto Rico Fiscal Agency and Financial Advisory Authority	Carlos.Saavedra@aafaf.pr.gov Rocio.Valentin@aafaf.pr.gov
Counsel to EcoEléctrica, L.P.	PRV Law Office	prodriguez@prvlaw.com
Counsel to Altair Global Credit Opportunities Fund (A), LLC, Appaloosa Management, LP, Glendon Opportunities Fund, LP, Mason Capital Management, LLC, Nokota Capital Master Fund, LP, Oaktree-Forrest Multi-Strategy, LLC (Series B), Oaktree Opportunities Fund IX (Parallel 2), LP, Oaktree Value Opportunities Fund, LP, Ocher Rose and SV Credit, LP	Jones Day	brosenblum@jonesday.com jgross@jonesday.com
Counsel to Assured Guaranty Corp. and Assured Guaranty Municipal Corp.	Casellas Alcover & Burgos, PSC	hburgos@cabprlaw.com rcasellas@cabprlaw.com dperez@cabprlaw.com mmier@cabprlaw.com
Counsel to the United States	U.S. Department of Justice, Civil Division	rebecca.cutri-kohart@usdoj.gov
Counsel to UTIER, Plaintiff in Adversray Proceeding 19-00298	Despacho Juridico Ramos Luina LLC	gramlui@yahoo.com
Attorneys for Edward D. Jones & Corp.	Morgan, Lewis & Bockius LLP	rachel.mauceri@morganlewis.co m
Counsel to Coalición de Organizaciones Anti Incineración, Inc. (COAI),	Coalición de Organizaciones Anti Incineración, Inc. & Amigos del Río Guaynabo, Inc.	gmchg24@gmail.com

DESCRIPTION	NAME	EMAIL
Amigos del Río Guaynabo, Inc. (ARG)	T (T II)	
Counsel to Mitsubishi Motor Sales of Caribbean, Inc.	Belk & Grovas Law Offices	belkgrovas@gmail.com
Counsel for Marrero Plaintiffs	Fegan Scott LLC	beth@feganscott.com
Counsel to Antilles Power Depot, Inc.	Olivieri-Geigel & Co.	lawrog@gmail.com
Counsel to Defendants GDB Debt Recovery Authority and its Trustees Mathew Karp, Jorge L. Padilla, and David Pauker, in their official capacities, and Inspectorate America Corporation, GDB Debt Recovery Authority	Cancio Covas & Santiago, LLP	ioliver@ccsllp.com cvilaro@ccsllp.com
Counsel to Monarch Alternative Capital LP, Highfields Capital I LP, Highfields Capital II LP, and Highfields Capital III LP.	McConnell Valdes LLC	lfr@mcvpr.com
Counsel to Cooperativa de Ahorro y Crédito Jayucoop	Lemuel Negrón Colón	lemuel.law@gmail.com
Counsel to the Official Committee of Retired Employees of Puerto Rico & the Official Committee of Retirees	Bennazar, García & Milián, C.S.P.	ajb@bennazar.org bgm.csp@bennazar.org hector.mayol@bennazar.org francisco.delcastillo@bennazar.or g
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	martin.sosland@butlersnow.com Chris.Maddux@butlersnow.com Mitch.Carrington@butlersnow.co m
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	chris.maddux@butlersnow.com mitch.carrington@butlersnow.co m
Counsel to The PBA Sub-Group of the Commonwealth Bondholder Group	Davis Polk & Wardwell LLP	donald.bernstein@davispolk.com brian.resnick@davispolk.com angela.libby@davispolk.com
Counsel to Cooperativa de Ahorro Y Credito San Jose and Counsel to Cooperativa de Ahorro Y Credito de Barranquitas	Santi Law Office	santilawoffice@yahoo.com

DESCRIPTION	NAME	EMAIL
Counsel to the Municipality of Guayanilla	JRAF Law Firm, PSC	riveraroman@hotmail.com
Counsel to Anne Catesby Jones and Jorge Valdes Llauger, collectively the Marrero Plaintiffs	Ismael Marrero Rolon	janebeckerwhitaker@gmail.com
Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP	Dechert, LLP	allan.brilliant@dechert.com yehuda.goor@dechert.com
Counsel to Cobra Acquisitions LLC	Reichard & Escalera, LLC	vizcarrondo@reichardescalera.co m
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	mpocha@omm.com
Counsel to Union de Empleados de la Corporacion del Fondo del Seguro del Estado, Asociacion de Empleados Gerenciales del Fondo del Seguro del Estado Corp., Union de Medicos de la Corporacion del Fondo del Seguro del Estado Corp., and and Hermandad de Empleados del Fondo del Seguro del Estado, Inc , et al. Plaintiff in Adversary Proceeding 18-00091	Wilbert Lopez Moreno & Asociados	wilbert_lopez@yahoo.com
Counsel to National Public Finance Guarantee Corporation	Weil, Gotshal & Manges, LLP	kelly.diblasi@weil.com gabriel.morgan@weil.com jonathan.polkes@weil.com gregory.silbert@weil.com robert.berezin@weil.com
Counsel to Carlos J. Mendez Nunez, in his official capacity and on behalf of the House of Representatives of Puerto Rico, Plaintiff in Adversary Proceeding 18-00081	Israel Roldán González & Isis Aimée Roldán Márquez	irg@roldanlawpr.com irm@roldanlawpr.com
Counsel to Corporación Publica para la Supervisión y Seguro de Cooperativas de Puerto Rico ("COSSEC")	DBPR Legal, LLC	jcdeliz@delizlegal.com jcdeliz@doingbusinesspr.com

DESCRIPTION	NAME	EMAIL
Honorable Rosanna López León, Plaintiff in Adv. Case No. 17- 00137	Honorable Rosanna López León	mvega@senado.pr.gov
Counsel to Universal Insurance Company, Eastern American Insurance Agency, and Universal Group, Inc.	Universal Insurance Company	rtoro@universalpr.com
Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP	Dechert, LLP	eric.brunstad@dechert.com
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority, Cooperativa de Farmacias Puertorriqueñas (COOPHARMA)	Cancio, Nadal, Rivera & Diaz, PSC	Adiaz@cnrd.com Kbolanos@cnrd.com avalencia@cnrd.com crivera@cnr.law
Counsel to Atlantic Medical Center, Inc., Camuy Health Services, Inc, Centro de Salud Familiar Dr. Julio Palmieri Ferri, Inc., Ciales Primary Health Care Services, Inc., Corp. de Serv. Médicos Primarios y Prevención de Hatillo, Inc, Costa Salud, Inc., Centro de Salud de Lares, Inc., Centro de Servicios Primarios de Salud de Patillas, Inc., Hospital General Castañer, Inc.	Rodriguez Marxuach Law Offices, PSC	mrm@rmlawpr.com
Counsel to ManpowerGroup, Inc.	Kohner, Mann & Kailas, S.C.	swisotzkey@kmksc.com rbillings@kmksc.com
Counsel to WorldNet Telecommunications, Inc.	José Luis Barrios-Ramos	barrios.jl@outlook.com

DESCRIPTION	NAME	EMAIL
Counsel to Debtor (Financial	Proskauer Rose, LLP	mbienenstock@proskauer.com
Oversight and Management		ppossinger@proskauer.com
Board as Representative for the		ebarak@proskauer.com
Debtors)		sratner@proskauer.com
		tmungovan@proskauer.com
		bbobroff@proskauer.com
		mfirestein@proskauer.com
		lrappaport@proskauer.com
		cfebus@proskauer.com
		kperra@proskauer.com
		jerichman@proskauer.com
		jalonzo@proskauer.com
		JLevitan@proskauer.com
		BRosen@proskauer.com
		dmunkittrick@proskauer.com
Counsel to SOMOS, Inc.	Cintron-Garcia Law	cintrongarcialaw@gmail.com
Counsel to Solvios, Inc.	Chiton Garcia Eaw	cintroligaretataw (a ginam.com
Counsel to Del Valle Group, SP,	Law Offices of Michael Craig	craigmcc@me.com
Pablo Del Valle Rivera and	McCall	
María A. Martínez, Tenants in		
Common, Fideicomiso Del Valle		
Martinez II and Reliable		
Equipment Corporation		

DESCRIPTION	NAME	EMAIL
Counsel to an ad hoc group of	G. Carlo-Altieri Law Offices,	gacarlo@carlo-altierilaw.com
certain holders of Government	LLC	loomislegal@gmail.com
Facilities Revenue Bonds,		gaclegal@gmail.com
Government Facilities Revenue		
Refunding Bonds (PBA Funds),		
Black Rock Financial		
Management, Inc., Deutsche		
Bank Securities, Inc., First		
Pacific Advisors, LLC, JNL		
Multi-Manager Alternative		
Fund, a Series of JNL Services		
Trust, Pelican Fund, LP, Silver		
Point Capital Fund, L.P., and		
Silver Point Capital Offshore		
Master Fund, L.P., and co-		
counsel for Candlewood		
Constellation SPC Ltd., Acting		
for and on behalf of Candlewood		
Puerto Rico SP, Emso Asset		
Management Ltd. Mason Capital		
Master Fund, L.P. and VR		
Advisory Services Ltd. in		
Adversary Proceeding 19-00291		
and co-counsel to Defendant		
FPA Crescent Fund in Adversary		
Proceeding 19-00292 and co-		
counsel to Defendants Fir Tree		
Capital Opportunity Master		
Fund III, LP; Fir Tree Capital		
Opportunity Master Fund, LP;		
Fir Tree Value Master Fund, LP;		
FPA Global Opportunity Fund, a Series of FPA Hawkeye Fund,		
LLC; FPA Hawkeye Fund, a		
Series of FPA Hawkeye Fund,		
LLC, FPA Select Fund, L.P.;		
FPA Value Partners Fund, a		
Series of FPA Hawkeye Fund,		
LLC; FT COF (E) Holdings,		
LLC; FT SOF IV Holdings,		
LLC; Global Flexible Fund, a		
sub-fund of Nedgroup		
Investment Funds PLC; Lannan		
Foundation; Litman Gregory		
Masters Alternative Strategies		

DESCRIPTION	NAME	EMAIL
Fund, a series of Litman Gregory Funds Trust; Ulysses Offshore Fund, Ltd.; Ulysses Partners, LP; and VR Global Partners, LP in Adversary Proceeding 19-00295, Vaqueria Tres Monjitas, Inc.		
Counsel to Syncora Guarantee, Inc. and Syncora Capital Assurance, Inc.	Goldman Antonetti & Cordova, LLC	crodriguez-vidal@gaclaw.com scastillo@gaclaw.com
Counsel to The Financial Oversight and Management Board for Puerto Rico and local Counsel to Brown Rudnick LLP, the Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee, Local Counsel to the Special Claims Committee of the Financial Oversight and Management Board, acting by and through its Member.	Estrella, LLC	agestrella@estrellallc.com kcsuria@estrellallc.com fojeda@estrellallc.com
Counsel to Cobra Acquisitions LLC	Reichard & Escalera, LLC	vizcarrondo@reichardescalera.co m
Counsel to the Financial Oversight and Management Board as representative for the Commonwealth of Puerto Rico	Proskauer Rose, LLP	mdale@proskauer.com

DESCRIPTION	NAME	EMAIL
and the Puerto Rico Electric		BITTE
Power Authority		
Counsel to American Federation of State, County and Municipal Employees, Plaintiff in Adversary Proceedings 17-00242 & 17-00243, and Intervener in Adversary Proceeding 17-00250	Stroock & Stroock & Lavan LLP	cmechling@stroock.com smillman@stroock.com
Counsel to Comité Diálogo Ambiental, Inc., El Puente de Williamsburg, IncEnlace Latino de Acción Climática, Comité Yabucoeño Pro-Calidad de Vida, Inc. (YUCAE), Alianza Comunitaria Ambientalista del Sureste, Inc., Sierra Club Puerto Rico, Inc., Mayagüezanos por la Salud y el Ambiente, Inc., Coalición de Organizaciones Anti Incineración, Inc. and Amigos del Río Guaynabo, Inc.	William Santiago-Sastre	wssbankruptcy@gmail.com
Counsel to US Bank National Association as Indenture Trustee	Maslon LLP	Clark.whitmore@maslon.com Brian.klein@maslon.com Jason.reed@maslon.com Ana.chilingarishvili@maslon.co m bill.pentelovitch@maslon.com john.duffey@maslon.com
Counsel to Marie Algarín Serrano, Sandra Ayala Cruz, María Luisa Vélez Quiñones, Gamaliel Sánchez Pellot	Jesús M. Rivera Delgado	info@jesusriveradelgado.com
Counsel to AGM Properties Corporation	Landrau Rivera & Assoc.	nlandrau@landraulaw.com
Counsel to the Official Committee of Unsecured Creditors	Paul Hastings, LLP	nicholasbassett@paulhastings.co m
Counsel to the Bank of New York Mellon, as Indenture Trustee for Senior and Subordinated COFINA Bondholders	Reed Smith, LLP	kgwynne@reedsmith.com

DESCRIPTION	NAME	EMAIL
Co-Attorney for the Financial	A&S Legal Studio, PSC	rburgos@adameslaw.com
Oversight and Management		
Board as representative of the		
Debtors Counsel to the Ad Hoc Group of	Willia Form & Callaghan I I D	matanail@xxi111ria.aam
General Obligation Bondholders	Willkie Farr & Gallagher LLP	mstancil@willkie.com
Counsel to Carlos J. Mendez	Carlos E. Rivera-Justiniano	lcdo.carlos.e.riverajustiniano@g
Nunez, in his official capacity	Carlos E. Rivera-Justimano	mail.com
and on behalf of the House of		man.com
Representatives of Puerto Rico,		
Plaintiff in Adversary		
Proceeding 18-00081		
Attorney for Rosa E. Lespier	Lcdo. Norberto Colón	norbertocolonalvarado@yahoo.co
Santiago	Alvarado	m
Counsel to the COFINA Senior	Reichard & Escalera, LLC	escalera@reichardescalera.com
Bondholders Coalition, Lawful		arizmendis@reichardescalera.co
Constitutional Debt Coalition,		m
Cobra Acquisitions LLC, Suiza		vizcarrondo@reichardescalera.co
Dairy Corp., Centro de		m
Recaudacion de Ingresos		fvander@reichardescalera.com
Municpales		riverac@reichardescalera.com
Interested Party	Arthur Samodovitz	cdavila@reichardescalera.com Arthursail@stny.rr.com
interested 1 arry	Arthur Samodovitz	Arthursan@smy.m.com
Counsel to ERS Bondholders	Jones Day	iperez@jonesday.com
Glendon Opportunities Fund,		
L.P., Oaktree-Forrest Multi-		
Strategy, LLC (Series B),		
Oaktree Opportunities Fund IX,		
L.P., Oaktree Opportunities		
Fund IX (Parallel 2), L.P., and		
Oaktree Value Opportunities		
Fund, L.P. Counsel to Orlando Torres	Ivon A. Homéndez Divone	ivan@iahulavv aam
Berrios, Germán Torres Berrios,	Juan A. Hernández Rivera, Esq.	juan@jahrlaw.com
Viviana Ortiz Mercado, Juan		
Alberto Torres Berrios, Vilma		
Teresa Torres López, Ramón A.		
Bonilla Martínez, and Hermanos		
Torres Torres, Inc.		

DESCRIPTION	NAME	EMAIL
Counsel to Atlantic Medical	Akin Gump Strauss Hauer &	idizengoff@akingump.com
Center, Inc., Camuy Health	Feld LLP	pdublin@akingump.com
Services, Inc, Centro de Salud		sbaldini@akingump.com
Familiar Dr. Julio Palmieri Ferri,		bkahn@akingump.com
Inc., Ciales Primary Health Care		
Services, Inc., Corp. de Serv.		
Médicos Primarios y Prevención		
de Hatillo, Inc, Costa Salud, Inc.,		
Centro de Salud de Lares, Inc.,		
Centro de Servicios Primarios de		
Salud de Patillas, Inc., Hospital		
General Castañer, Inc. and Co-		
counsel to Cobra Acquisitions LLC		
Counsel to The University of	DLA Piper, LLP (US)	richard.chesley@dlapiper.com
Puerto Rico, Puerto Rico Fiscal	DEAT Ipel, EEI (03)	rachel.albanese@dlapiper.com
Agency and Financial Advisory		
Authority and the Puerto Rico		
Treasury Department		
Counsel to Arc American, Inc.	Chiesa Shahinian &	rnies@csglaw.com
	Giantomasi PC	gspadoro@csglaw.com
		mlepelstat@csglaw.com
		mcaruso@csglaw.com
Counsel for Vaqueria Tres	Epstein Becker & Green, P.C.	wmarcari@ebglaw.com
Monjitas, Inc.		
Counsel to Adrian Mercado	Juan B. Soto Law Offices, PSC	jsoto@jbsblaw.com
Jimenez, Municipio de Gurabo		
Counsel to Major COFINA	Kramer Levin Naftalis &	acaton@kramerlevin.com
Bondholders, Oppenheimer	Frankel, LLP	tmayer@kramerlevin.com
Funds, Franklin Funds, First		dblabey@kramerlevin.com
Puerto Rico Family of Funds, Ad		dbuckley@kramerlevin.com
Hoc Group of PREPA		nhamerman@kramerlevin.com
Bondholders, and		abyowitz@kramerlevin.com
Invesco/Oppenheimer Funds		ghorowitz@kramerlevin.com boneill@kramerlevin.com
		bonem@krameneviii.com
Counsel to Vitol Inc. and Vitol	Skadden, Arps, Slate, Meagher	mark.mcdermott@skadden.com
S.A.	& Flom LLP	Bram.Strochlic@skadden.com
		Shana.Elberg@skadden.com

DESCRIPTION	NAME	EMAIL
Counsel to Oppenheimer Funds, Franklin Funds, First Puerto Rico Family of Funds, the Ad Hoc Group of PREPA Bondholders, and Knighthead Capital Management, LLC and certain funds and accounts managed or advised by it, and Invesco/Oppenheimer Funds	Toro, Colon, Mullet, Rivera & Sifre, P.S.C.	Mfb@tcmrslaw.com Lft@tcmrslaw.com nperez@tcmrslaw.com jvankirk@tcmrslaw.com
Puerto Rico Telephone Company d/b/a Claro	Puerto Rico Telephone Company d/b/a Claro	fsilva@claropr.com
Counsel to Cooperativa de Ahorro y Crédito de Aguada, Cooperativa de Ahorro y Crédito de Dr. Manuel Zeno Gandía, Cooperativa de Ahorro y Crédito del Valenciano, Cooperativa de Ahorro y Crédito de Juana Díaz, & Cooperativa de Crédito y Ahorros de Rincón	Lugo Mender Group, LLC	wlugo@lugomender.com
Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc. and Merrill Lynch Capital Services, Inc.	Winston & Strawn LLP	chardman@winston.com
Counsel to Anne Catesby Jones and Jorge Valdes Llauger	Karon LLC	dkaron@karonllc.com
Counsel to Morgan Stanley & Co. LLC and Morgan Stanley Smith Barney LLC	Saldaña, Carvajal & Vélez Rivé, P.S.C.	lsaldana@scvrlaw.com arotger@scvrlaw.com
Counsels for Tradewinds Energy Barceloneta, LLC and Tradewinds Energy Vega Baja, LLC,the Official Committee of Unsecured Creditors for all Title III Debtors (other than COFINA and PBA)	Genovese Joblove & Battista, P.A.	jgenovese@gjb-law.com mguitian@gjb-law.com jsuarez@gjb-law.com jarrastia@gjb-law.com
Counsel to AIG Insurance Company & P. R. Used Oil Collectors, Inc.	Oliveras & Ortiz Law Offices, PSC	l.ortizsegura@ploolaw.com
Counsel to the University of Puerto Rico, Plaintiff in Adversary Proceeding 17-00217	Edgardo Barreto Law Office	edgardo_barreto@yahoo.com

DESCRIPTION	NAME	EMAIL
Counsel to Carmen Rodriguez Colon	RB Law Offices	erb@rodriguezbinetlaw.com
Counsel to Finca Matilde Inc.	Garcia-Arregui & Fullana PSC	ifullana@gaflegal.com
Counsel for Luis J. Costas- Russell	Ubarri & Roman Law Office	doman@ubarri-romanlaw.com
Counsel to Governor Ricardo Rosselló, Hon. Raúl Maldonado Gautier, and Hon. José Iván Marrero Rosado	Department of Justice	wburgos@justicia.pr.gov
Counsel to Cooperativa De Ahorro Y Credito Dr. Manuel Zeno Gandia, Cooperativa De Ahorro Y Credito Abraham Rosa, Cooperativa De Ahorro Y Credito De Aguada, Cooperativa De Ahorro Y Credito Vega Alta, Cooperativa De Ahorro Y Credito El Valenciano, Fidecoop, Cooperativa De Ahorro Y Credito De Rincon, Cooperativa De Ahorro Y Credito De Lares Y Region Central, Fondo de Inversión y Desarrollo Cooperativo, Inc., Cooperativa De Ahorro Y Credito De Ciales, Cooperativa De Ahorro Y Credito Juana Diaz	Almeida & Dávila, P.S.C.	ealmeida@almeidadavila.com zdavila@almeidadavila.com enrique.almeida@almeidadavila.c om
Top 20 Unsecured Creidtor, COFINA	Lehman Brothers Holdings, Inc.	abhishek.kalra@lehmanholdings.
Caribbean Hospital Corporation	Caribbean Hospital Corporation	delapena.sylvia@gmail.com
Pedro A. Vargas-Fontánez, Interested Party	Pedro A. Vargas-Fontánez	pevarfon@gmail.com
Counsel to Management Consultants & Computer Services. Inc.	Delgado Miranda Law Offices, LLC	delgadomirandalaw@gmail.com
Counsel to Doral Financial Corporation	Salichs Pou & Associates, PSC	jsalichs@splawpr.com
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Sheppard Mullin Richter & Hampton LLP	LLarose@sheppardmullin.com NBhatt@sheppardmullin.com

DESCRIPTION	NAME	EMAIL
Counsel to MCS Life Insurance	Viñas Law Office, LLC	ramonvinas@vinasllc.com
Company	,	
Counsel to American Federation	American Federation of State,	jrivlin@afscme.org
of State, County and Municipal	County and Municipal	tpaterson@afscme.org
Employees, Intervenor in	Employees	martz@afscme.org
Adversary Proceeding 17-00250		
and Plaintiff in Adversary		
Proceeding 18-00134 Counsel to Universidad Central	Oscar Gonzalez Badillo	gonzalezbadillo@gmail.com
del Caribe, Inc.	Oscar Gonzalez Badillo	gonzaiezoadino@gman.com
Counsel to Medical Card	Viãos Lovy Office, LLC	mamanyinga@yinaalla aam
System, Inc., MCS Health	Viñas Law Office, LLC	ramonvinas@vinasllc.com
Management Options, Inc., and		
MCS Advantage, Inc.		
Counsel to John Hancock	Martínez-Alvarez, Menéndez	rlm@martilaw.com
Investments	Cortada & Lefranc Romero,	jnazario@martilaw.com
	PSC	fjramos@martilaw.com
		jnazario@martilaw.com
Counsel to Autopistas de PR,	McConnell Valdés, LLC	nzt@mcvpr.com
LLC, Autopistas Metropolitanas		aaa@mcvpr.com
de Puerto Rico, LLC, Puerto		rgf@mcvpr.com
Rico Telephone Company d/b/a		ezm@mcvpr.com
Claro and Rexach Hermanos,		rcq@mcvpr.com
Inc., Aguirre Offshore Gasport,		ajc@mcvpr.com
LLC, Scotiabank de Puerto Rico		MPC@mcvpr.com
& Vitol Inc., Pattern Santa Isabel LLC, AmeriNational		lms@mcvpr.com
Community Services, LLC, UBS		
Financial Services Inc., UBS		
Securities LLC., RBC Capital		
Markets, LLC, RBC Dominion		
Securities Inc., Barclays Capital		
Inc./LE, Limited Cousel to		
Cantor-Katz Collateral Monitor		
LLC, and Counsel to Wells		
Fargo Bank, National		
Association, Wells Fargo		
Clearing Services LLC AKA or		
FKA First Clearing LLC, Wells		
Fargo Securities, LLC, Raymond		
James, TransCore Atlantic, Inc.,		
N. Harris Computer Corporation,		
ManpowerGroup, Inc.,		

DESCRIPTION	NAME	EMAII.
Populicom, Inc. and Ramírez & Co., TD Ameritrade Clearing, Inc., Scottrade, Inc., Barclays Cap/Fixed, and Barclays Cap/London, the Bank of Nova Scotia, Badillo Saatchi & Saatchi Inc., Destilerias Serralles, Inc., AmeriNational Community Services, LLC as servicer for the GDB Debt Recovery Authority, the Schoenberg/SFT Bondholders, Evertec Group, LLC, Bio-Medical Applications of Puerto Rico, Inc., Promotions & Direct, Inc., MMM Healthcare, LLC, Auotpistas Metropolitanas de Puerto Rico, LLC, UBS Financial Services of Puerto Rico, UBS Trust Company of Puerto Rico, Foreman Electric Services Inc., PPG Industries	NAME	EMAIL
Services Inc., PPG Industries, Inc., and American Bankers Life Assurance Company of Florida, Federal Warranty Service Corporation, and Caribbean American Life Assurance Company.		
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	Roy.purcell@scotiabank.com
Constructora Santiago II, Corp.	Constructora Santiago II, Corp.	jlopez@constructorasantiago.com
Counsel to the Puerto Rico Fiscal Agency and Financial Advisory Authority	O'Melveny & Myers, LLP	roppenheimer@omm.com
Counsel to M Solar Generating, LLC	Ledesma & Vargas, LLC	fpabon@lvvlaw.com
Counsel to Lauren De Pablo by her, Rolando Martínez by him and as inheritor of Ondina Finale, Conjugal Partnership of Rolando Martínez and Lauren de Pablo, Deianeira Martínez De Pablo by her, Pedro Rolando	James Law Offices	glenncarljameslawoffices@gmail.

DESCRIPTION	NAME	EMAIL
Martínez Torres by him and as in heritor of Ondina Finale, and Olga Martínez Finale as inheritor of Ondina Finale		
Counsel to the University of Puerto Rico and, in his official capacity, Dr. Darrel Hillman, Co-Counsel to Bank of America, N.A., Co-Counsel to Merrill Lynch, Pierce, Fenner & Smith Inc., and Merrill Lynch Capital Services, Inc.	Bobonis, Bobonis & Rodriguez Poventud	cbg@bobonislaw.com efl@bobonislaw.com
Interested Party	Peter C Hein, Pro Se	petercheinsr@gmail.com
Counsel to Cooperativa de Ahorro y Crédito Abraham Rosa, Cooperativa de Ahorro y Crédito de Ciales, Cooperativa de Ahorro y Crédito de Rincón, Cooperativa de Ahorro y Crédito Vega Alta, Cooperativa de Ahorro y Crédito Dr. Manuel Zeno Gandía, and Cooperativa de Ahorro y Crédito de Juana Díaz	Diego Corral González	corraldieg@gmail.com
Representative of Plaintiff the Financial Oversight and Management Board for Puerto Rico (the "FOMB")	Gierbolini & Carroll Law Offices, P.S.C.	courtneyrcarroll@gierbolinicarrol l.com miguelgierbolini@gierbolinicarro ll.com
Counsel to María Elena Alonso Fuentes and Laura E. Climent Garcia	Jorge Luis Guerrero-Calderon	tuttieguerrero@yahoo.com
Counsel to ReSun (Barceloneta), LLC	ReSun (Barceloneta), LLC	maria.baco@msn.com
Counsel to Cooperativa De Ahorro Y Credito Abraham Rosa, Plaintiff in Adversary Proceeding 18-00028	Harry Anduze Montano	handuze@microjuris.com
Counsel to Bermudez, Longo, Diaz-Mosso, LLC	Faccio & Pabon Roca	lpabonroca@microjuris.com clarisasola@hotmail.com
Counsel to Asociacion de Salud Primaria de Puerto Rico, et al.,	Rodriguez Marxuach Law Offices, PSC	mrm@rmlawpr.com

DESCRIPTION	NAME	EMAIL
Plaintiff in Adversary		
Proceeding 17-00227		
Counsel to Syncora Guarantee,	Debevoise & Plimpton, LLP	cabruens@debevoise.com
Inc. and Syncora Capital		eworenklein@debevoise.com
Assurance, Inc., GoldenTree Asset Management LP		aceresney@debevoise.com lzornberg@debevoise.com
Counsel to Del Valle Group, SP,	Jorge R. Quintana-Lajara	jorgequintanalajara@gmail.com
Pablo Del Valle Rivera and María A. Martínez, Tenants in		
Common, Fideicomiso Del Valle		
Martinez II and Reliable		
Equipment Corporation		
Asociación de Empleados	Asociación de Empleados	asociacióngerencialescfse@gmail
Gerenciales del Fondo del	Gerenciales del Fondo del	.com
Seguro del Estado Co-counsel to Jefferies LLC and	Seguro del Estado McGuire Woods, LLC	asoutherling@mcguirewoods.com
BMO Capital Markets GKST,	Weddire Woods, ELE	asoutherning@megunewoods.com
Inc.		
Counsel to the Ad Hoc Puerto	Rochelle McCullough, LLP	buzz.rochelle@romclaw.com
Rico Municipalities Committee		kdm@romclaw.com
Aguirre Offshore Gasport, LLC	Aguirre Offshore Gasport,	daniel.bustos@excelerateenergy.c
	LLC	om
Counsel to Pattern Santa Isabel LLC	Pattern Energy Group Inc.	daniel.elkort@patternenergy.com
Del Valle Group, SP	Del Valle Group, SP	hreynolds@delvallegroup.net
Counsel to Morovis Community	Reno & Cavanaugh, PLLC	iacosta@renocavanaugh.com
Health Center, Corporacion De		
Servicios De Salud Y Medicina		
De Avanzada, HPM Foundation Inc., Concilio De Salud Integral		
De Loiza, Inc., & Neomed		
Center, Inc., Attorneys for		
Migrant Health Center, Inc.,		
Attorneys for Salud Integral en		
la Montana	IDIC 1, a s. 1	
Counsel to PV Properties, Inc.,	JRJ Consultants & Legal	javrua@gmail.com
Windmar Renewable Energy, Inc. and Coto Laurel Solar Farm,	Advisors, LLC	
Inc.		

DESCRIPTION	NAME	EMAIL
Counsel to the plaintiffs-	M.L. & R.E. Law Firm	jorge@mlrelaw.com
intervenors in Adversary		emil@mlrelaw.com
Proceeding 18-00081 and 18-		
00090 and Hon. Rafael		
Hernández-Montañez, in his		
official capacity as Speaker of		
the Puerto Rico House of		
Representatives		
Counsel to Fir Tree Capital	Morrison & Foerster LLP	jpalmore@mofo.com
Opportunity Master Fund III,		
LP, Fir Tree Capital Opportunity		
Master Fund, LP, Fir Tree Value		
Master Fund, LP, FPA Global		
Opportunity Fund, a Series of		
FPA Hawkeye Fund, LLC, FPA		
Hawkeye Fund, a Series of FPA		
Hawkeye Fund, LLC, FPA		
Select Fund, L.P., FPA Value		
Partners Fund, a Series of FPA		
Hawkeye Fund, LLC, FT COF		
(E) Holdings, LLC, FT SOF IV		
Holdings, LLC, Global Flexible		
Fund, a sub-fund of Nedgroup		
Investment Funds PLC, Lannan		
Foundation, Litman Gregory		
Masters Alternative Strategies		
Fund, a series of Litman Gregory		
Funds Trust, Ulysses Offshore		
Fund, Ltd., Ulysses Partners, LP,		
VR Global Partners, LP, Candlewood Constellation SPC		
Ltd., Acting for and on behalf of		
Candlewood Puerto Rico SP,		
Emso Asset Management Ltd.,		
Mason Capital Master Fund,		
L.P., VR Advisory Services Ltd,		
FPA Crescent Fund, a Series of		
FPA Funds Trust, Black Rock		
Financial Management, Inc.,		
Deutsche Bank Securities, Inc.,		
First Pacific Advisors, LLC, JNL		
Multi-Manager Alternative		
Fund, a Series of JNL Services		
Trust, Pelican Fund, LP, Silver		
Point Capital Fund, L.P., and		

DESCRIPTION	NAME	EMAIL
Silver Point Capital Offshore Master Fund, L.P.		
Counsel to Caribbean Hospital Corporation	Pedro Nicot Santana, Esq.	pedronicot@gmail.com
Counsel to Learning Alliances, LLC	Hunton Andrews Kurth LLP	rrich2@huntonak.com
Co-counsel to Cobra Acquisitions LLC	Akin Gump Strauss Hauer & Feld LLP	tmclish@akingump.com sheimberg@akingump.com athornton@akingump.com
Counsel to the Puerto Rico Energy Commission	HALS, PSC	ygc@rclopr.com ygc1@prtc.net
Counsel to Financial Guaranty Insurance Company	Butler Snow, LLP	adam.langley@butlersnow.com jeb.bailey@butlersnow.com
Counsel to Autonomy Capital (Jersey) LP	Latham & Watkins LLP	adam.goldberg@lw.com liza.burton@lw.com christopher.harris@lw.com

DESCRIPTION	NAME	EMAIL
Counsel to Autopistas de PR,	McConnell Valdés, LLC	nzt@mcvpr.com
LLC, Autopistas Metropolitanas	Tive Comment Values, EEC	aaa@mcvpr.com
de Puerto Rico, LLC, Puerto		rgf@mcvpr.com
Rico Telephone Company d/b/a		ezm@mcvpr.com
Claro and Rexach Hermanos,		rcq@mcvpr.com
Inc., Aguirre Offshore Gasport,		ajc@mcvpr.com
LLC, Scotiabank de Puerto Rico		Lijo Sino (privo in
& Vitol Inc., Pattern Santa Isabel		
LLC, AmeriNational		
Community Services, LLC, UBS		
Financial Services Inc., UBS		
Securities LLC., RBC Capital		
Markets, LLC, RBC Dominion		
Securities Inc., Barclays Capital		
Inc./LE, Limited Cousel to		
Cantor-Katz Collateral Monitor		
LLC, and Counsel to Wells		
Fargo Bank, National		
Association, Wells Fargo		
Clearing Services LLC AKA or		
FKA First Clearing LLC, Wells		
Fargo Securities, LLC, Raymond		
James, TransCore Atlantic, Inc.,		
N. Harris Computer Corporation,		
ManpowerGroup, Inc.,		
Populicom, Inc. and Ramírez &		
Co., TD Ameritrade Clearing,		
Inc., Scottrade, Inc., Barclays		
Cap/Fixed, and Barclays Cap/		
London, the Bank of Nova		
Scotia, Badillo Saatchi &		
Saatchi Inc., Destilerias		
Serralles, Inc., AmeriNational		
Community Services, LLC as		
servicer for the GDB Debt		
Recovery Authority, the		
Schoenberg/SFT Bondholders,		
Evertec Group, LLC, Bio-		
Medical Applications of Puerto		
Rico, Inc., Promotions & Direct,		
Inc., MMM Healthcare, LLC,		
Auotpistas Metropolitanas de		
Puerto Rico, LLC		

DESCRIPTION	NAME	EMAIL
Counsel to Puerto Rico Fiscal Agency and Financial Advisory Authority, as fiscal agent for Puerto Rico Electric Power Authority	Greenberg Traurig, LLP	Huttonj@gtlaw.com Haynesn@gtlaw.com fingerk@gtlaw.com haynesn@gtlaw.com
IRS Insolvency Section	Internal Revenue Service	Mimi.M.Wong@irscounsel.treas.
Counsel to Sistema de Retiro de la Universidad de Puerto Rico, Marathon Asset Management, LP, Solus Alternative Asset Management LP, Sola Ltd, Ultra Master Ltd, Ultra NB LLC, Solus Opportunities Fund 5 LP, AES Puerto Rico, L.P., Arc American, Inc., and Duff & Phelps LLC	Antonetti Montalvo & Ramirez Coll	Jramirez@amrclaw.com Kellyrivero@hotmail.com ccabrera@amrclaw.com
Unión de Médicos de la Corporación del Fondo del Seguro del Estado	Unión de Médicos de la Corporación del Fondo del Seguro del Estado	migade19@hotmail.com jaimeenriquecruzalvarez@gmail.c om
Counsel to Debtor and to the Oversight Board and UTIER	O'Neill & Borges, LLC	hermann.bauer@oneillborges.co m daniel.perez@oneillborges.com ubaldo.fernandez@oneillborges.c om Carla.garcia@oneillborges.com gabriel.miranda@oneillborges.co m
Claims Counsel to The Financial Oversight and Management Board for Puerto Rico, acting through its Special Claims Committee	Brown Rudnick LLP	sbest@brownrudnick.com bchew@brownrudnick.com
Counsel to TD Ameritrade Clearing Inc., and Scottrade, Inc.	Orrick, Herrington & Sutcliffe, LLP	TRowe@orrick.com
Federación de Maestros de Puerto Rico	Federación de Maestros de Puerto Rico	legal.fmpr@gmail.com
Counsel to Financial Guaranty Insurance Company	Butler Snow LLP	mitch.carrington@butlersnow.co
Counsel to M.L. & R.E. Law Firm, the Popular Democratic Party House of Representatives Delegation, and the plaintiffs-	Law Office Aníbal Acevedo- Vilá	acevedovila1@gmail.com

DESCRIPTION	NAME	EMAIL
intervenors in Adversary Proceeding 18-00081		
Counsel to Peaje Investments LLC and Davidson Kempner Capital Management LP	Dechert, LLP	stuart.steinberg@dechert.com michael.doluisio@dechert.com
Counsel to Asociación Puertorriqueña de la Judicatura and Depository Trust Company	Indiano & Williams, PSC	claudia.quinones@indianowilliam s.com david.indiano@indianowilliams.c om leticia.casalduc@indianowilliams .com Jose.vazquez@indianowilliams.c om
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Córdova & Dick, LLC	bmd@cordovadick.com
PBA Top 20 Creditor	Evertec Group LLC	Rafael.Echevarria@evertecinc.co
PBA Top 20 Creditor	A & E Group, Corp.	rebecabarnes@bufetebarnes.com
Counsel to IKON Solutions, Inc. and Milton Portalatin Perez	Quinones Vargas Law Offices	damarisqv@bufetequinones.com
Counsel to LUMA Energy, LLC	DLA Piper LLP (US)	tomasita.sherer@us.dlapiper.com
Counsel to Goldman Sachs Asset Management, LP, Goldman Sachs & Co., LLC., Citigroup Inc., Citigroup Global Markets Inc., and Citibank, N.A.	Morell, Cartagena & Dapena	ramon.dapena@mbcdlaw.com victor.quinones@mbcdlaw.com ivan.llado@mbcdlaw.com
Counsel to Bermudez, Longo, Diaz-Mosso, LLC	Faccio & Pabon Roca	lpabonroca@microjuris.com clarisasola@hotmail.com
Plaintiff in Adv. Proc. No. 17-00151, 17-00152 & 19-00363	Peaje Investments, LLC	peajeinfo@dechert.com
Counsel to Metric Engineering, Inc.	Coto & Associates	rco@crlawpr.com gar@crlawpr.com
Counsel to Metric Engineering, Inc.	Coto & Associates	rco@crlawpr.com gar@crlawpr.com
Counsel to Pan American Grain Co., Inc.	Figueroa y Morgade Law	figueroaymorgadelaw@yahoo.co

DESCRIPTION	NAME	EMAIL
Counsel to Gladys García Rubiera, et al. v. Hon. Luis G. Fortuño, et al; and Gladys García Rubiera, et al, v. Asociación de Suscripción Conjunta, et al, Civil Number K DP2001-1441	Colón Ramírez, LLC	fecolon@colonramirez.com
Counsel to Milagros Méndez Arvelo and Maritza Nieves Torres	Ricardo L. Castillo Filippetti, Esq.	filippetti_r@hotmail.com castilloricardo977@gmail.com
Counsel to Comité Diálogo Ambiental, Inc. (CDA)	Comité Diálogo Ambiental, Inc.	valvarados@gmail.com
Counsel to Autonomy Capital (Jersey) LP	Latham & Watkins LLP	jeff.bjork@lw.com michael.reiss@lw.com
Counsel to Saybolt L.P., a d/b/a SAYBOLT	Ramos Gonzalez & Toyos Olascoaga, CSP	rgtolaw@gmail.com
Scotiabank de Puerto Rico	Scotiabank de Puerto Rico	Rgf@mcvpr.com Roy.purcell@scotiabank.com
Counsel to Assured Guaranty Corp.	Cadwalader, Wickersham & Taft, LLP	mark.ellenberg@cwt.com
Interested Party	Roberto Quiles	estudiolegalrivera2@gmail.com
IRS Insolvency Section	Internal Revenue Service	Mimi.M.Wong@irscounsel.treas.
Counsel to Comité Yabucoeño Pro-Calidad de Vida, Inc. (YUCAE)	Comité Yabucoeño Pro- Calidad de Vida, Inc.	ausubopr88@gmail.com
Counsel to South Parcel of Puerto Rico, SE and Caribbean Airport Facilities, Inc.	Rivera Colón, Rivera Torres & Rios Berly, PSC	victorriverarios@rcrtrblaw.com
Counsel to Roche Diagnostics Corporation	Barnes & Thornburg, LLP	david.powlen@btlaw.com kevin.collins@btlaw.com
Counsel to PFZ Properties, Inc.	David Carrion Baralt	davidcarrionb@aol.com
Counsel to Doral Financial Corporation and UBS Family of Funds and the Puerto Rico Family of Funds, et al.	White & Case, LLP	gkurtz@whitecase.com jcunningham@whitecase.com brian.pfeiffer@whitecase.com michele.meises@whitecase.com

DESCRIPTION	NAME	EMAIL
Counsel to Carlos Ifarraguerri Gomez, MD and Helvia Cruz Ybarra	Rhonda M. Castillo Gammill	rhoncat@netscape.net
Counsel to Cooperativa de Ahorro y Crédito de Santa Isabel	González López & López Adames LLC	marielopad@gmail.com
Counsel to Popular, Inc., Popular Securities, LLC and Banco Popular de Puerto Rico	Donna A. Maldonado-Rivera	Donna.Maldonado@popular.com
Counsel to the Ad Hoc Group of General Obligation Bondholders & Aurelius Capital Master, Ltd., Plaintiff in Adversary Proceeding 17-00189, PBA Sub- Group of the Commonwealth Bondholder Group Plaintiff in Adversary Proceeding 18-00149	Robbins, Russell, Englert, Orseck, Untereiner & Sauber, LLP	lrobbins@robbinsrussell.com gorseck@robbinsrussell.com kzecca@robbinsrussell.com dburke@robbinsrussell.com
Counsel for Defendant Saybolt, LP	Jones Day	jareeder@jonesday.com
Counsel to Puerto Rico Central Recovery and Reconstruction Office and the Puerto Rico Public-Private Partnerships Authority	Cleary Gottlieb	lbarefoot@cgsh.com
Counsel to Ad Hoc Group of Noteholders of FGIC-Insured Notes	Cordova & Dick, LLC	bmd@bmdcounselors.com

Exhibit B Via e-mail

DESCRIPTION	EMAIL
Chambers of the Honorable Laura Taylor Swain	swaindprcorresp@nysd.uscourts.gov
·	DeinDPRCorresp@mad.uscourts.gov
Office of the United States Trustee for the District	USTP.Region21@usdoj.gov
of Puerto Rico - Region 21	
Puerto Rico Fiscal Agency and Financial Advisory	Carlos.Saavedra@aafaf.pr.gov
Authority (AAFAF)	Rocio.Valentin@aafaf.pr.gov
Counsel for AAFAF	jrapisardi@omm.com
	suhland@omm.com
	pfriedman@omm.com
	mitchelln@omm.com
	mdiconza@omm.com
	lmarini@mpmlawpr.com
	cvelaz@mpmlawpr.com
	igarau@mpmlawpr.com
Counsel for the Financial Oversight Board	mbienenstock@proskauer.com
	brosen@proskauer.com
	ppossinger@proskauer.com
	ebarak@proskauer.com
	mzerjal@proskauer.com
	hermann.bauer@oneillborges.com
Counsel for the Creditors' Committee	lucdespins@paulhastings.com
	jamesbliss@paulhastings.com
	jamesworthington@paulhastings.com
	alexbongartz@paulhastings.com
	jcasillas@cstlawpr.com
	dbatlle@cstlawpr.com
Counsel for the Retiree Committee	rgordon@jenner.com
	rlevin@jenner.com
	csteege@jenner.com
	ajb@bennazar.org

Exhibit CVia USPS First Class Mail

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
Cooperativa De	Attn: Enrique M.	PO Box 19757		San Juan	PR	00919
Ahorro Y Credito	Almeida Bernal,					
De Lares	Esq.					
Muniz Burgos	Attn: President or	Condominio	680 Calle Cesar	San Juan	PR	00918-3912
Contractors, Corp.	General Counsel	Parque De Las	Gonzalez			
		Fuentes PH204				
Junta de Síndicos	Sistema de Retiro	PO Box 13978		San Juan	PR	00908-3978
del Sistema de	AEE					
Retiro de los						
Empleados de la						
Autoridad de						
Energía Eléctrica						
Small Business	Attn: Dilawar Syed	409 3rd St., SW		Washington	DC	20416
Administration						
(SBA)						
The American	Attn: Mark Richard	555 New Jersey	11th Floor	Washington	DC	20001
Federation of		Ave., NW				
Teachers (AFT)						
US Attorney for the	Attn: Rosa E.	Torre Chardón,	350 Carlos	San Juan	PR	00918
District of Puerto	Rodriguez-Velez,	Suite 1201	Chardón Street			
Rico	U.S. Attorney					
Jaime Rodríguez		128 Apartamento	Edificio	Yauco	PR	00698
Avilés		201	Bernardo			
			Torres, Sector			
			La Trocha			
Metro Pavia Health	Attn: Zarel J Soto	PO Box 3180		Carolina	PR	00984
System	Acaba					

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
Kanoso Auto Sales Inc.	Attn: Jose A. Crespo Gonzalez, President	PO Box 1446		San German	PR	00683
Liberty Cablevision of Puerto Rico, LLC	Attn: Alexandra Verdiales	PO Box 192296		San Juan	PR	00919-2296
LUMA Energy ServCo, LLC	Wayne Stensby as Chief Executive Director and President	644 Fernández Juncos Ave.	Suite 301	San Juan	PR	00907
McNamee Lochner P.C.	Attn: General Counsel	20 Corporate Woods Blvd	Ste 4	Albany	NY	12211-2396
Sucesion Francisco Xavier Gonzalez Goenaga		PO Box 364643		San Juan	PR	00936
Candlewood Investment Group, LP		555 Theodore Fremd Avenue, Suite C-303		Rye	NY	10580
Fir Tree Partners		55 West 46th Street, 29th Floor		New York	NY	10036
AmeriCorps	Attn: Sonali Nijhawan	1201 New York Ave., NW		Washington	DC	20525
Marichal, Hernandez, Santiago & Juarbe, LLC	Attn: Rafael M. Santiago-Rosa & Vanessa Medina- Romero	Triple S Plaza, 1510 F.D. Roosevelt Ave.	9th Floor, Suite 9 B1	Guaynabo	PR	00968
Governing Board of the Puerto Rico Electric Power Authority	Ralph A. Kreil- Rivera, President	1110 Ponce de Leon Ave.		San Juan	PR	00907

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
Goldentree Asset Management LP		300 Park Avenue, 20th Floor		New York	NY	10022
Whitebox Advisors, LLC	Attn: Scott Specken	3033 Excelsior Blvd., Suite 300		Minneapolis	MN	55416
Reliable Equipment Corporation	Attn: Marylin Del Valle, General Manager, Reliable Equipment Corporation	PO Box 2316		Toa Baja	PR	00951-2316
Oppenheimerfunds Inc.		350 Linden Oaks		Rochester	NY	14625
Bank of New York Mellon as PRIFA Indenture Trustee Pursuant to the Trust Agreement Dated as of March 1, 2015		225 Fifth Ave, Suite 1200		Pittsburgh	PA	15222
Department of Energy (DOE)	Attn: Jennifer M. Granholm	1000 Independence Ave., SW		Washington	DC	20585
Department of Housing and Urban Development (HUD)	Attn: Marcia L. Fudge	451 7th Street., SW		Washington	DC	20410
Secretary of Justice, Hon. Domingo Emmanuelli- Hernandez	Hon. Pedro R. Pierluisi-Urrutia	Calle Olimpo, Esq. Axtmayer	Pda. 11, Miramar	San Juan	PR	00907

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
US Department of Labor (DOL)	Attn: Martin J. Walsh	200 Constitution Ave NW		Washington	DC	20210
Davidson Kempner Capital Management LP		520 Madison Avenue	30th Floor	New York	NY	10022
SOMOS, Inc.		1605 Ponce De Leon Avenue	Suite 300, San Martin Bldg.	San Juan	PR	00909
Department of the Interior (DOI)	Attn: Deb Haaland	1849 C St., NW		Washington	DC	20240
Jack Katz		ESJ Towers	6165 Isla Verde Ave	Carolina	PR	00979-5729
Correction Corporation of America	Attn: President or General Counsel	10 Burton Hills Boulevard		Nashville	TN	37215
Santander Asset Management, LLC		GAM Tower, 2nd Floor, 2 Tabonuco Street		Guaynabo	PR	06968
Unitech Engineering	Attn: Ramón Ortiz Carro	Urb Sabanera	40 Camino de la Cascada	Cidra	PR	00739
Department of Veterans Affairs (VA)	Attn: Denis Richard McDonough	810 Vermont Ave., NW		Washington	DC	20420
Federal Emergency Management Agency (FEMA)	Attn: Deanne Criswell	500 C St., SW		Washington	DC	20472
Federal Communications Commission (FCC)	Attn: Jessica Rosenworcel	45 L Street NE		Washington	DC	20554
Unión de Médicos de la Corporación		PO Box 70344, CMM33		San Juan	PR	00936-8344

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
del Fondo del Seguro del Estado						
Pablo Del Valle Rivera		PO Box 2319		Toa Baja	PR	00951-2319
FPA Select Drawdown Fund L.P.		250 West 55th Street		New York	NY	10019
Puerto Rico Fiscal Agency and Financial Advisory Authority	Omar Marrero-Díaz as Executive Director	Government Center Roberto Sánchez Vilella (Minillas)	De Diego Ave. Stop 22	San Juan	PR	00907
Puerto Rico Industrial Development Company	Attn: Gabriel Maldonado	PO Box 362350		San Juan	PR	00936-2350
US Department of Commerce	Attn: Gina M. Raimondo	1401 Constitution Ave., NW		Washington	DC	20230
Cooperativa De A/C Aibonitena		100 Calle Jose C. Vazquez		Aibonito	PR	00705
Cohen, Weiss and Simon LLP	Attn: Hiram M. Arnaud	900 Third Ave	21st Floor	New York	NY	10022
Department of Homeland Security (DHS)	Attn: Alejandro Mayorkas	Secretary of Homeland Security		Washington	DC	20528-0075
US Army Corps of Engineers	Attn: Scott A. Spellmon	441 G St., NW		Washington	DC	20548
Department of Transportation (DOT)	Attn: Pete Buttigieg	1200 New Jersey Ave., SE		Washington	DC	20590

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
US Department of	Attn: Miguel	400 Maryland		Washington	DC	20202
Education (ED)	Cardona	Ave., SW				
Reinaldo Vincenty		917 Calle Isaura		San Juan	PR	00924
Perez		Arnau				
Banco Popular de		Popular	#209 Munoz	Hato Rey	PR	00918
Puerto Rico, as		Fiduciary	Rivera, Ave,			
Trustee		Services,	2nd Level			
		Popular Center				
		North Building				
US Department of	Attn: Merrick	950		Washington	DC	20530
Justice (DOJ)	Garland	Pennsylvania				
		Ave., NW				
Puerto Rico		Call Box 158		Carolina	PR	00986-0158
Hospital Supply						
Puerto Rico Public	Fermín Fontanés-	Government	De Diego Ave.	San Juan	PR	00907
Private Partnership	Gómez, as	Center Roberto	Stop 22			
Authority	Executive Director	Sánchez Vilella				
		(Minillas)				
Antilles Power	Attn: Raymond	PO Box 810190		Carolina	PR	00981-0190
Depot, Inc.	Texidor					
Jaime B. Fuster		PO Box 363101		San Juan	PR	00936
Estate, Comprised						
By Maria J.						
Zalduondo Viera						
and Jaime and						
Maria L. Fuster						
Zalduondo						
Department of	Attn: Xavier	200		Washington	DC	20201
Human and Health	Becerra	Independence				
Services		Ave, SW				

NAME	NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	POSTAL CODE
Chambers of	Daniel Patrick	United States	500 Pearl St.,	New York	NY	10007-1312
Honorable Laura	Moynihan	District Court	Suite 3212			
Taylor Swain	Courthouse					
The	Office of the	La Fortaleza	63 Calle	San Juan	PR	00901
Commonwealth of	Governor		Fortaleza			
Puerto Rico						
US Department of	Attn: Thomas J.	1400		Washington	DC	20250
Agriculture	Vilsack	Independence				
		Ave., SW				
G RG Engineering	Attn: President or	Urb. Belisa 1515		San Juan	PR	00927
SE	General Counsel	Calle Bori				
Quintero	Attn: President or	Carr 734 Km 0.5		Cidra	PR	00739
Construction S E	General Counsel	Bo Arenas				
Puerto Rico	Attn: Office Of The	PO Box 364267		San Juan	PR	00936-4267
Electric Power	General Counsel					
Authority						
Ismael Vincenty		Apt 6105 350		Trujillo Alto	PR	00976
Perez		Via Aventura				
Integrand		PO Box 70128		San Juan	PR	00936-8128
Assurance						
Company						
Alan Friedman		124 Lander Ave.		Staten Island	NY	10314
Department of	Attn: Lloyd J.	1400 Defense		Washington	DC	20301-1400
Defense (DOD)	Austin III	Pentagon				
Departamento de		Apartado		San Juan	PR	00902-0192
Justicia de Puerto		9020192				
Rico						